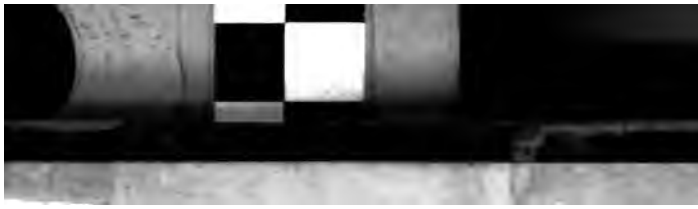

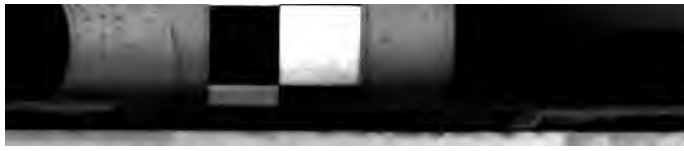

# HAM'S
# Revenue and Mercantile
# VADE-MECUM;

AN EPITOME

OF THE

LAWS, REGULATIONS, AND PRACTICE

OF

CUSTOMS, INLAND REVENUE,

AND

MERCANTILE MARINE,

TOGETHER WITH

STATISTICAL AND GENERAL INFORMATION

FORMING A BOOK OF REFERENCE FOR THE TRADING AND MERCANTILE CLASSES, AS WELL AS FOR THE REVENUE OFFICERS; COMPILED FROM ORIGINAL SOURCES, AND EDITED

BY

GEO. D. HAM

H M CUSTOMS.



LONDON:

EFFINGHAM WILSON, 11, ROYAL EXCHANGE.

1876.

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## PREFACE.

In this volume I have sought to deal with every subject connected either directly or approximately with the Customs administration.

I have, in a separate article devoted to each subject, endeavoured to exhibit clearly the laws, the regulations and the practice relating thereto, so as to render the information, so far as in my power, complete in itself; at the same time in all cases where other questions were in any degree connected with the one under consideration, references to such questions have been abundantly made.

These articles have been alphabetically arranged, under their respective headings, so as to form a cyclopædia of information on all the manifold points arising out of the multifarious duties devolving on the Customs service.

In endeavouring to effect a treatment of the various subjects connected with the functions of the Customs executive, I have unfortunately far exceeded the limits assigned for the whole work, and I have therefore been compelled, not only to curtail the information relating to the other branches of the Revenue, but in many cases to omit articles referring to highly important questions.

I propose in a future work to endeavour to supply not only these compulsory omissions, but all other deficiencies, that after a careful examination, and a widely extended criticism may be found to exist.

In dealing with the law relating to the Mercantile Marine, I have supplied a complete and copious index to all that great mass of legislation known as the British Merchant Shipping Acts: want of space has prevented me from doing more.

How great has been the labor of this work, and how numerous have been the difficulties with which I have had to contend, I leave for the consideration of the comparatively few who are well able to judge.

Finally, I have to express my grateful thanks to all those who have kindly and generously assisted me, and to freely acknowledge that without their aid it would have been impossible for me to have carried on and completed this undertaking.

TO THOSE GENTLEMEN

WHO IN VARIOUS WAYS HAVE RENDERED ASSISTANCE DURING ITS PRODUCTION,

# This Work

IS, IN GRATEFUL ACKNOWLEDGMENT OF SUCH SERVICES,

RESPECTFULLY DEDICATED.

---

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ALL THOSE GENTLEMEN WHO HAVE RENDERED IMPORTANT SERVICE BY ACTING AS CORRESPONDENTS AT THE VARIOUS OUT-PORTS.

THOSE GENTLEMEN WHOSE NAMES ARE THUS MARKED * HAVE CONFERRED VERY SPECIAL OBLIGATIONS

# ABBREVIATIONS USED.

———:o:———

C.C.A. for Customs Consolidation Act, 1853.

M.S.A. ,, Merchant Shipping Act. (The Merchant Shipping Acts are noted in the margin in accordance with their respective dates, for their exact titles see the article on the Merchant Shipping Act.)

M.S.C.A. for Merchant Shipping Colonial Act.

M.M. ,, Mercantile Marine.

Registrar General of S.S. for Registrar General of Shipping and Seamen.

P.A. for Passenger Act.

O.C. ,, Order in Council.

T.O. ,, Treasury Order.

G.O. or more frequently thus, $\frac{62}{64}$ for General Order of the Board of Customs, No 62, 1864.

M. for Minute of the Board of Customs.

B.O. ,, Order of the Board of Customs,

P.C.O. ,, Principal Coast Officer.

O.D.O. ,, Out-door Officer.

B.P. ,, British Possession.

B.S. ,, British Spirits.

H.C. ,, Home Consumption.

O.P. ,, Over Proof.

U.P. ,, Under Proof.

n.e. ,, Not exceeding.

The capital letters at the commencement of the notice at each port as Aberdeen, A.N. or A., are the distinguishing letters for Fishing Boats according to the port of registration; *see p.* 195.

ABERAYRON.—ABERDEEN.

**Aberayron, or Aberaeron,** co. Cardigan, a small watering place on Cardigan Bay. It is included in the port of Aberystwith; *which see.*

**Aberdeen, Port of.** **A.N. or A.**

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 328 | 66,962 | 11 | 5,230 | 1520 | 321,774 | 126 | 27,616 | 8 | 4,481 | 727 | 220,143 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 209 | 93,264 | 27 | 7,924 | 236 | 101,188 | 7 | 2,991 | 10 | 5,178 | 17 | 8,169 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....501

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £690,640 | £54,737 | £81,712 |

The town of *Aberdeen, co. Aberdeen,* is situated on the north bank *of the river Dee; it possesses* an excellent port, which ha

been improved within the last few years by the construction of a large wet dock, and a breakwater 1050ft. in length has just been completed. The foreign import trade is principally in wheat, timber, hemp, flax, esparto, bones, guano, lead and mineral ore; and the coasting trade chiefly in tobacco, wine, tea, and British and foreign spirits.

**Customs Establishment.**

*Collector and Surveyor*, JAMES H. BLAIN.

CLERKS.—*First Class.*—Alexander Macfarlane. *Second Class.*—William Whitecross, James N. Justice. *Writer.*—E. Safford.

EXAMINING OFFICERS.—*Second Class.*—George Johnstone, Alexander Taylor. *Third Class.*—Robert Clarke, T. Bowie.

*O.D.O.—First Class.*—W. Gibb, J. Collie, W. McCallam, G. Milne, G. Middleton. *Second Class.*—A. Forbes, J. Cassie, J. Imray, A. Wright, R. S. Willock, J. Clouston, G. Keith. *Supernumerary.*—J. Leith.

CREEK: Newburgh, P.C.O., Robert Reed.

**Bonded Warehouses.**

24 vaults for wines, and foreign and British spirits.
8 warehouses for ditto.
18 warehouses for tea, with compartments divided off for cases of wines and spirits.

There is an **Excise General Warehouse** at Aberdeen.

**Aberdovey,** co. Merioneth, included in the port of Aberystwith; *which see.*

**Abergavenny,** co. Monmouth. **Excise General Warehouse;** Warehouse Keeper, S. H. Facey.

**Aberthaw,** co. Glamorgan, included in the port of Cardiff; *which see.*

## Aberystwith, Port of. A.B.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 13 | 2,662 | 4 | 1,184 | 303 | 14,470 | 8 | 2,105 | 3 | 625 | 248 | 13,899 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 326 | 38,839 | 4 | 815 | 330 | 38,654 | 2 | 277 | .. | .. | 2 | 277 |

*Number of Boats registered* under the Sea Fisheries' Act, 1868 ..... 83

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £10,897 | £2,260 | £4 |

Aberystwith, co. Cardigan. Harbour accommodation for small vessels only.

**Customs Establishment.**

*Collector and Surveyor*, BENJAMIN S. CANDLER.

EXAMINING OFFICER (*Third Class*), &c.—A. McMeekin.

*O.D.O.—Second Class.*—Thomas Lewis, John Williams.

CREEKS: Aberdovey; P.C.O., David Williams.

Aberayron and New Quay; P.C.O., Richard Lewis.

Barmouth; P.C.O., John Jenkins.

**No Bonded Warehouses.**

---

**Absinthe,** although a compounded spirit, or cordial, is charged as spirits not sweetened, not enumerated; but is exempt from restriction as to package, and it is not required to be specially reported.

**Agents, Custom House.**—The Treasury are empowered to decide and direct at which ports persons acting as agents for the clearance of ships, goods, &c., inwards or outwards, shall be required to be licensed; and the Commissioners of Customs have power to grant or revoke such licenses, and persons acting without licence are liable to a penalty of £20, but these powers are not exercised, the Treasury having revoked the appointments made in the Act.

**Agents may be required to produce authority.**—Whenever any person shall make application to any officer of Customs to transact any business on behalf of any other person, such officer may require of the person so applying, to produce a written authority from the person on whose behalf such application shall be made, and in default, may refuse to transact such business.

**Alcohol,** a peculiar product generated by the fermentation of liquids containing sugar in solution; from these it is obtained in a stronger form by distillation, and in a pure state, (anhydrous or absolute alcohol,) by repeated distillation in conjunction with certain substances having a strong chemical affinity for water.

Alcohol is the active principle in beer, wines and all intoxicating beverages. In its distilled form it produces a variety of spirituous liquors, differing according to the sources from which they are obtained, the method of distillation, and their subsequent treatment and flavoring: thus, brandy is a spirit distilled from the

fermented juice of the grape; rum, from the juice of the sugar cane or molasses; whisky, gin and hollands from malt and grain.

Absolute alcohol is a light colorless fluid, highly volatile and inflammable, with a strong pungent taste; it is incapable of being frozen, and mixes with water in all proportions. It absorbs moisture readily from a damp atmosphere. When mixed with water considerable heat is evolved, and, after cooling, a diminution in bulk results to the extent of about 3½ o/o. The greatest heat and subsequent contraction occurs when the compound consists of 54 of alcohol and 49·7 of water, the mixture measuring 100 parts. The specific gravity of absolute alcohol at 60° Fahr. is 79.48.

**Alcoholometry.** The art or process of finding the quantity of alcohol contained in spirituous liquors. For Revenue purposes the amount of alcohol contained in unsweetened and unmixed spirits is inferred by the specific gravity of the liquid. As the weight of pure alcohol is less than four fifths of the weight of distilled water, measure for measure, the result is that, in proportion as water is added to alcohol, so the mixture becomes specifically heavier. Careful research has ascertained the specific gravity of all mixtures of alcohol with water; it is, therefore, only necessary to find the specific gravity of a mixture to ascertain the amount of alcohol contained. The specific gravity is usually found, not by actually weighing a given quantity, but by observing what weight the liquid is capable of supporting. For this purpose an instrument called an hydrometer (literally, water measurer), is used; this is made of such a weight and bulk that when it is placed in the liquid it indicates the specific gravity by the extent to which it sinks. There are various hydrometers in use; all founded on the same principle; some are marked so as to give at a fixed temperature the strength, others only indicate by the degree to which they sink, the specific gravity; and the strength is obtained from tables calculated to compensate for the expansion and contraction which occur at different temperatures. Of the latter class is Sikes' hydrometer, the instrument adopted by the Government. This apparatus consists of a small, hollow brass sphere, having two stems: the one rising from the upper part is divided by ten principal divisions, which are each subdivided by five divisions, each subdivision being regarded as 2/10ths. When the instrument is floating, the upper stem is kept in an upright position by the lower and heavier one. The instrument is furnished with nine different weights, marked respectively 10, 20, 30, 40, 50, 60, 70, 80 and 90. For spirits of a higher strength no weight is required, the instrument floating so that the surface of the liquid cuts some part of the graduated upper stem; this indication must be read so as to make allowance for the rising of the fluid round the stem, and then, by reference to the prepared tables, under the temperature of the sample will be found the percentage quantity of proof spirits contained. When the spirit is weaker, such a weight must be added as suffices to bring the

upper stem in a similar position. For Revenue and commercial purposes, spirit of a certain strength is called "proof," and stronger spirit is called "over proof," and weaker spirit "under proof." Proof spirit is defined by Act of Parliament to be such "as shall at the temperature of 51° of Fahrenheit's thermometer weigh exactly twelve thirteenth parts of an equal measure of distilled water." Proof spirit contains by volume or measure 57·06 o/o of absolute alcohol, and its specific gravity at 60° Fahrenheit is ·920.

When we speak of spirit being, say 20 O.P., we mean that 100 gallons of such spirit contain 120 gallons of proof spirit; consequently, if 20 gallons of water were added to 100 gallons of spirit, 20 O.P., we should have 120 gallons of spirit proof strength; and again, when we refer to under proof spirit, say 100 gallons at 10 U.P., we mean a spirit containing 90 gallons of proof spirit and 10 of water; therefore, in all our calculations, we add the over proof per centage to 100, and deduct the under proof per centage from 100, to indicate the alcoholic value of the liquid. Although we mentioned that the addition of 20 gallons of water to 100 gallons of spirit 20 O.P. should make 120 gallons of proof spirit, this is not really the case, on account of the diminution in volume that occurs when alcohol and water are mixed.

As spirits are measured or gauged by the Customs, and not weighed, great care and judgment must be exercised in compensating for expansion by heat and contraction by cold, or the result will be that, in dealing with them, considerable increases will occur at one time, and losses at another; or that, in charging the duty, a very unfair and erroneous assessment will be made.

| Spirit. | | Absolute Alcohol by measure. | 100 parts measured at 60° Fahr. contraction at 32° Fahr. | 100 parts measured at 60° Fahr. expansion at 80° Fahr. |
|---|---|---|---|---|
| 20 U.P. | | 45·6 o/o | 1·1 | 0·8 |
| 10 ,, | | 51·3 ,, | 1·2 | 0·8 |
| proof. | | 57·0 ,, | 1·2 | 0·9 |
| 10 O.P. | contains | 62·7 ,, | 1·3 | 0·9 |
| 20 ,, | | 68·4 ,, | 1·3 | 1·0 |
| 30 ,, | | 74·1 ,, | 1·4 | 1·0 |
| 40 ,, | | 79·8 ,, | 1·4 | 1·0 |
| 50 ,, | | 85·5 ,, | 1·5 | 1·1 |
| 60 ,, | | 91·2 ,, | 1·5 | 1·1 |
| 70 ,, | | 96·9 ,, | 1·6 | 1·1 |

The foregoing table exhibits the apparent loss or gain that occurs at extreme temperatures; and it must be remembered that no compensation is made in the strength by the instruments; so that the readjustment of these differences depends entirely on the skill of the officer or operator. It is by some erroneously supposed that this is not the case, and that *the instruments* and tables provide for *these expansions and contractions*, but the principle on which

these are based is the determination of the proportionate measures of alcohol and water contained in the spirit tested; therefore, if it be discovered that in a certain spirit there are, say, 50 parts alcohol and 50 of water, however much that spirit is condensed or expanded the proportion remains the same, and, consequently, the per centage of proof spirit remains unaltered.

## Reducing, Blending, and Mixing Spirits.

TERMS AND SIGNS USED IN THE FOLLOWING EXAMPLES—

= (equal to)
× (multiplied by)
(is to) : : (as) are signs to denote an equality of ratios, thus, 50 : 100 :: 16 : 32.

$\frac{100 \times 16}{83}$ is read 100 multiplied by 16 and the product divided by 83.

O. P.—Over Proof.
U. P.—Under Proof.

The strength of spirits is expressed thus,—proof as 100; over proof strengths must have 100 added to them, as 60 O.P. (160), and under proof strengths must be deducted from 100, as 20 U.P. - 80.

1. To find how much of a weaker spirit must be added to a given quantity of a stronger spirit to reduce it to a given intermediate strength.

2. To find how much of a stronger spirit is required to raise a given quantity of a weaker spirit to a given intermediate strength.

3. To make a fixed *liquid* quantity of a certain intermediate strength from spirits of two strengths.

4. To make a fixed *proof* quantity of a certain intermediate strength from spirits of two strengths.

5. To reduce with water.

6. To find the liquid quantity of spirits at one strength, that will form a proof equivalent to a given liquid quantity at another strength.

7. To find the average or mean strength of a mixture composed of different strengths.

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1. To find how much of a weaker spirit must be added to a given quantity of a stronger spirit to reduce it to a given intermediate strength.

*Example.* How many gallons of spirit at 8 U.P. shall I require to reduce 80 gallons of spirit at 60 O.P. to 5 O.P.?

*Rule.* Multiply the difference between the stronger Spirit and the required strength by the liquid quantity to be reduced, divide the product by the difference between the weaker Spirit and the

required strength, and the quotient will show the number of gallons required.

| Difference between the weaker spirit & the required strength. | : | Difference between the stronger spirit & the required strength. | :: | Liquid quantity of the stronger spirit. | : | Liquid quantity required of the weaker spirit. |
|---|---|---|---|---|---|---|
| Required st. 105<br>Weaker spirit 92 | | Stronger spirit 160<br>Required st. 105 | | 30 galls. | | 127 |
| Difference 13 | | Difference 55 | | | | |

13 : 55 :: 30 : required quantity.

$$= \frac{55 \times 30}{13} = 127.$$

To prove this, 30 galls. @ 60 O.P. = 48 galls. proof.
127 ,, ,, 8 U.P. = 116·8 ,, ,,

157 ,, ,, 5 O.P. = 164·8 ,, ,,

*On the Rule.*—Place 55 on the B line under 13 on the A line, and under 30 on the A line will be found 127 on the B line.

| | | |
|---|---|---|
| 13 | 30 | A |
| 55 | 127 | B |

**2.**—To find how much of a stronger spirit is required to raise a given quantity of a weaker spirit to a given intermediate strength.

*Note.*—This is the preceding question reversed.

*Rule.*—Multiply the difference between the weaker strength and the required strength by the liquid quantity of the weaker spirit. divide the product by the difference between the stronger spirit and the required strength, and the quotient will show the number of gallons required.

*Example.*—How many gallons of spirit at 60 O.P. will be required to raise 127 gallons of spirits 8 U.P. to 5 O.P.?

| Difference between the stronger spirit & the required strength. | : | Difference between the weaker spirit & the required strength. | :: | Liquid quantity of the weaker spirit. | : | Liquid quantity of the stronger spirit. |
|---|---|---|---|---|---|---|
| Stronger sp. 160<br>Required st. 105 | | Required st. 105<br>Weaker sp. 92 | | 127 galls. | | 30 galls. |
| Difference 55 | | 13 | | | | |

**55 : 13 :: 127 : required quantity.**

$$= \frac{13 \times 127}{55} = 30.$$

**To prove this, 127 galls. @ 8 U.P. = 116·8 proof galls.**
**30 ,, ,, 60 O.P. = 48 ,, ,,**
**157 ,, ,, 5 O.P. = 164·8 ,, ,,**

*On the Rule.*—**Place the 13 on the B line under 55 on the A line, and under 127 on the A line will be found 30 on the B line.**

| | | |
|---|---|---|
| 55 | 127 | A |
| 13 | 30 | B |

**3.**—To make a fixed *liquid* quantity of a certain intermediate strength from spirits of two strengths.

*Rule.*—Multiply the difference between the strength of the weaker spirit and the required strength by the total liquid quantity, divide the product by the difference between the strengths of the two spirits, and the quotient will show the liquid quantity required of the stronger spirit.

*Example.*—I require to make up 300 liquid gallons, at 6 O.P. by mixing spirits respectively 65 O.P. and 12 U.P., how much shall I require each?

| Difference between the strengths of the two spirits. | : | Difference between the strength of the weaker spirit and the required strength. | :: | Total liquid quantity. | : | Liquid quantity of the stronger spirits. |
|---|---|---|---|---|---|---|
| Stronger sp. 165 | | Required st. 106 | | | | |
| Weaker sp. 88 | | Weaker sp. 88 | | 300 | | 70·1 |
| Difference 77 | | 18 | | | | |

**77 : 18 :: 300 : to required quantity.**

$$= \frac{18 \times 300}{77} = 70{\cdot}1$$

**To prove this, 229·9 galls. @ 12 U.P. = 202·3 proof galls.**
**70·1 ,, ,, 65 O.P. = 115·7 ,, ,,**
**300 ,, ,, 6 O.P. = 318·0 ,, ,,**

*On the Rule.*—Place the 18 on the B line under the 77 on the A line, and under 300 on the A line will be found 70·1 on the B line.

| | | |
|---|---|---|
| 77 | 300 | A |
| 18 | 70·1 | B |

4.—To make a fixed *proof* quantity of a certain intermediate strength from spirits of two strengths.

*Rule.*—Multiply the difference between the strength of the weaker spirits and the required strength by the total liquid quantity, divide the product by the difference between the strengths of the two spirits, and the quotient will show the liquid quantity of the stronger spirit.

*Example.*—I require to make up 500 proof gallons, at 4 O.P. by mixing spirits respectively 64 O.P. and 6 U.P., how much shall I require of each?

| Difference between the strengths of the two spirits. | | : | Difference between the weaker spirit & the required strength. | | :: | Total liquid quantity. | : | Liquid quantity of the stronger spirit. |
|---|---|---|---|---|---|---|---|---|
| Stronger sp. | 164 | | Required st. | 104 | | | | |
| Weaker sp. | 94 | | Weaker sp. | 94 | | | | |
| Difference | 70 | | | 10 | | 480·8 | | 68·8 |

70 : 10 :: 480·8 : required quantity.

$$= \frac{10 \times 480{\cdot}8}{70} = 68{\cdot}7$$

To prove this, 412·1 galls. @ 6 U.P. = 387·4 proof galls.
68·7 ,, ,, 64 O.P. = 112·6 ,, ,,

480·8 ,, ,, 40 O.P. = 500·0 ,, ,,

*On the Rule.*—Place 10 on the B line under 70 on the A line, and under 480·8 on the A line will be found 68·7 on the B line.

| | | |
|---|---|---|
| 70 | 480·8 | A |
| 10 | 68·7 | B |

5.—To reduce with water.

*Rule.*—Multiply the difference between the strength of the Spirit and the *required strength by the liquid* quantity of the Spirit,

divide the product by the required strength, and the quotient will show the quantity of water required.

*Example.*—I desire to reduce 240 gallons of Spirits at 63 O.P. to 11 U.P.; how much water will be required?

| Required strength. | : | Difference between the strength of the spirit and the required strength. | :: | Liquid quantity of the spirit. | : | Water required. |
|---|---|---|---|---|---|---|
| Required st. 89 | | Strength of sp. 163<br>Required st. 89<br>74 | | 240 galls. | | 199·5 galls. |

89 : 74 :: 240 : required quantity.

$$= \frac{74 \times 240}{89} = 199{\cdot}5$$

To prove this, 240 galls. @ 63 O.P. = 391·2 proof galls.
199·6 „ water.

439·6 „ „ 11 U.P. = 391·2 „ „

*On the Rule.*—Place the 74 on the B line under the 89 on the A line, and under 240 on the A line will be found 199·5 on the B line.

| | | |
|---|---|---|
| 89 | 240 | A |
| 74 | 199·5 | B |

6.—To find the liquid quantity of spirits at one strength that will form a proof equivalent to a given liquid quantity at another strength.

This is found by the rule of proportion; the strength of the equivalent sought forms the first term, the strength of the spirit in hand forms the second, the liquid quantity of the spirit in hand the third, thus—

*Example* 1.—I have 200 gallons of spirits at 5 U.P.; I require to know what liquid quantity will be a proof equivalent at 15 O.P.?

5 U.P. = 95 115 : 95 :: 200 liquid quantity required.
15 O.P. = 115

$$= \frac{95 \times 200}{115} = 165{\cdot}3$$

Therefore, 165·3 gallons at 15 O.P. are equal to 200 gallons at 5 U.P.

*On the Rule.*—Place 95 on the B line under 115 on the A line, and under 200 on the A line will be found 165·3 on the B line.

| | | |
|---|---|---|
| 115 | 200 | A |
| 95 | 165·3 | B |

*Example* 2.—I have 165·3 gallons of spirits at 15 O.P.; I require to know what liquid quantity will be a proof equivalent at 5 U.P.?

95 : 115 :: 165·3 : liquid quantity required.

$$= \frac{115 \times 165{\cdot}3}{95} = 200 \text{ liquid quantity required.}$$

*On the Rule.*

| | | |
|---|---|---|
| 95 | 165·3 | A |
| 115 | 200 | B |

---

7.—To find the average or mean strength of a mixture composed of different strengths.

*Rule.*—Multiply each quantity by its strength, add the products, and divide the sum by the liquid total.

*Example.*—I vat 100 gallons at 60 O.P., 500 gallons at 20 U.P., and 50 gallons at proof; what will be the strength of the mixture?

| | | |
|---|---|---|
| 60 O.P. = 160 | 100 × 160 = 16000 | $= \frac{61000}{650}$ |
| 20 U.P. = 80 | 500 × 80 = 40000 | = 93·8 |
| Proof = 100 | 50 × 100 = 5000 | = 6·2 U.P. Ans. |
| 650 | 61000 | |

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**Aldborough**, co. Suffolk, a small harbour, situate on the river Alde. Trade: landing of timber and grain. It is included in the port of Woodbridge; *which see.*

8 V. c. 1 Sched. A **Almonds, paste of.**—Import duty on, per cwt. 2s. 4d.

**Alderney**, one of the Channel Islands, it is included in the port of Guernsey; *which see.*

## Alloa, Port of. A.A.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 378 | 54,257 | .. | .. | 78 | 5,684 | 417 | 59,312 | 6 | 1,747 | 109 | 9,449 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 24 | 5,943 | 9 | 320 | 33 | 6,263 | 2 | 261 | .. | .. | 2 | 261 |

Number of Boats registered under the Sea Fisheries' Act, 1868. ..... 1

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £[illegible] | £58,697 | £453 |

Alloa, co. Clackmannan. A small port situated at the mouth of the Forth.

**Customs Establishment.**

*Collector and Surveyor*, ROBERT H. D. MAHON.

EXAMINING OFFICERS. *Third Class.*—Isaac Williams, J. Johnston.

*Q.D.O. Second Class.*—R. Morrison, C. J. Crichton.

CLERK: Kennet Pans; P.C.O., James Scott.

**Amble**, co. Northumberland, situated at the mouth of the river Coquet, it is included in the port of South Shields; *which see.*

**Amlwch**, a land-locked harbour on the north coast of the Isle of Anglesey, capable of affording shelter to about 30 vessels of 300 tons burthen; it is included in the port of Beaumaris; *which see.*

**Anchors.** Manufacturers of anchors are required to mark in legible characters, on each anchor, on the crown, on the shank, and under the stock, their names or initials, with a progressive number, and the weight of the anchor. Penalty in default n. e. £5.

**Annan**, co. Dumfries. **Excise General Warehouse:** Warehouse keeper, John Swan.

**Anstruther**, co. Fife, a harbour on the north coast of the Firth of Forth. Principal trade: fish curing. It is included in the port of Kirkcaldy; *which see.*

**Appledore,** co. Devon, a harbour pleasantly situate at the confluence of the rivers Taw and Torridge, about 2½ miles south of the Bristol Channel. It possesses two excellent graving docks, capable of receiving large vessels. It is included in the port of Bideford; *which see.*

II. c.43 V. c. 82 V. c. 76 25 V. 21 28 V. 56

**Appraisers, U.K.**—Every person is deemed an appraiser, who, for or in expectation of any fees, &c., makes any appraisement or valuation chargeable with stamp duty, or exercises the calling of an appraiser.

A licensed auctioneer or a licensed house agent may carry on the business of an appraiser without a special license as an appraiser.

This licence expires on the 5th day of July in each year.

A penalty of £50 is imposed upon any person who acts as an appraiser without a license; but a person not following the business of an appraiser, who, in a single instance makes a valuation for the guidance and information only of the person employing him is not required to take out a licence.

t 13 V. 71 s. 10

Bailiffs or assistant bailiffs appointed by County Court Judges may act as brokers and appraisers.

.S.A. 1854 . 141

**Apprentices to the Sea Service,** (*see also Seamen.*)—Superintendents of M. M. are required, when applied to, to assist Boards of Guardians, Overseers, and other persons desirous of apprenticing boys; and also masters and owners of ships requiring apprentices, and may receive such fees as may be fixed by the Board of Trade.

s. 142

In the case of a boy bound apprentice by parish authorities, the indentures must be executed by the boy, and by the master, in the presence of, and must be attested by two Justices of the Peace, who are to ascertain that the boy has consented to be bound, that he has attained the age of 12 years, and is of sufficient health and strength, and that the master is a proper person.

. 143

Indentures of apprenticeship to the sea service are exempt from stamp duties, and must be in duplicate; and every master to whom an apprentice is bound in the U.K. must take or transmit the indentures within seven days after they are executed to the Registrar General of Seamen, or to a Superintendent of M. M., which officer retains and records one copy, and after endorsing on the other that it has been recorded, returns it to the master. Should the indentures be assigned or cancelled, or should the apprentice die or desert, if the same happen within the U.K., the master is, within seven days, to notify the fact to the Registrar of Seamen, or to a Superintendent of M. M. to be by them recorded; should it happen elsewhere, he is to notify the same so soon as circumstances allow. Penalty for default, n. e. £10.

s. 144

Subject to the foregoing rules, all apprenticeships made in Great Britain by parish authorities must be made in the same manner and be subject to the same laws and regulations as other apprenticeships made by the same persons, but if made in Ireland are subject to certain rules, for which see this section of the Act.

s. 145

The master of every foreign-going ship, must, before carrying any apprentice to sea from any place in the U.K., cause the apprentice to appear before the Superintendent of M. M. before whom the crew is engaged, to whom the master must produce the indentures, and assignment, if any; and the name of the apprentice, the date of the indentures, and assignment, if any, and the name of the port or ports at which the same has been registered, shall be entered on the agreement. *Penalty for default, n.e. £5.*

## Arbroath, Port of. A.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 68 | 9.576 | .. | .. | 286 | 22,508 | 7 | 996 | .. | .. | 140 | 9,895 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 64 | 9,147 | 1 | 15 | 65 | 9,162 | 1 | 88 | .. | .. | 1 | 88 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 157

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £305.285 | £218 | £15,680 |

Arbroath, co. Forfar. A port, situate on the river Brothock, and a little to the north of the estuary of the Tay. Imports: flax, hemp, timber, chrome ore, kainit salt, &c. Exports: potatoes, canvas, &c.

**Customs Establishment.**

*Collector and Surveyor*, LEWIS EVANS.

CLERK.—*Second Class.*—William Durie.

EXAMINING OFFICERS.—*Third Class*—Peter Thompson, James Doig.

*O.D.O.—Second Class.*—W. A. Maxwell, J. Clark, J. T. Todd.

**Bonded Warehouses.**

A. for tea, Dickfield Street, Smith, Suttie & Co.
B. & C. for British and Foreign spirits.
D. for sugar, Burnside, Alexander Reid.
E. for tobacco.

**Ardrishaig.**—*See Greenock.*

## Ardrossan, Port of. A.D.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 93 | 28,954 | 5 | 2,681 | 280 | 61,868 | 259 | 77,793 | 32 | 13,753 | 1558 | 178,187 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 88 | 9,576 | 6 | 1,511 | 94 | 11,087 | 5 | 845 | .. | .. | 5 | 845 |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 186

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £77,871 | £373,204 | £173 |

Ardrossan, co. Ayr, a seaport, situated on the south coast of the Firth of Clyde; it possesses a convenient harbour capable of accommodating a large number of vessels; it also, during the summer months, attracts, by the beauty of its situation, a large number of seaside visitors.

Principal imports: iron ore and timber. Exports: coal and iron. A considerable coasting trade is carried on with Ireland and the north-western ports of England. A line of steamers runs to Belfast.

**Customs Establishment.**

*Collector*, ROBERT HENDERSON.

CLERK.—*Second Class.*—William Gregor.

EXAMINING OFFICER, &c.—*Third Class.*—John Maxwell.

*O.D.O.—Second Class.*—D. Fullerton, W. Dougall.

One **Bonded Warehouse**; Warehouse Keeper, A. Hepburn.

**Armagh**, co. Armagh. **An Excise General Warehouse.**

**Arms and Ammunition.**—The *importation* of arms, ammunition, gunpowder, or any other goods may be prohibited by proclamation or order in council.

C. A. s. 45

The following goods may by proclamation or order in council, be prohibited either to be *exported* or *carried coastwise;* arms, ammunition and gunpowder, military and naval stores, and any articles which Her Majesty shall judge capable of being converted into, or made useful in increasing the quantity of military or naval stores, provisions, or any sort of victual which may be used as food by man, and any goods so prohibited, exported, &c., shall be forfeited.

s. 150

It may be here observed that the collection of Revenue is only one of many duties devolving on the Customs Service; should, for instance, a war break out *between two states* friendly to this country, *the maintenance of the neutrality required* by international law may

[redacted]

keeping and using the carriage, keeping the horse or mule, wearing or using the armorial bearings, exercising the trade of a horse dealer, or keeping the dog.

These licences expire on the 31st December in each year, and are to be dated on the day on which granted.

**Definition of Terms.**

MALE SERVANT.—The term "male servant" means and includes any male servant employed either wholly or partially in any of the following capacities:—

Maître d'hotel, house steward, master of the horse, groom of the chambers, valet de chambre, butler, under butler, clerk of the kitchen, confectioner, cook, house porter, footman, page, waiter, coachman, groom, postillion, stable boy or helper in the stables, gardener, under gardener, park keeper, gamekeeper, under gamekeeper, huntsman and whipper-in, or in any capacity involving the duties of any of the above descriptions of servants, by whatever style the person acting in such capacity may be called.

CARRIAGES.—The term "carriage" means and includes any vehicle drawn by a horse or mule, or horses or mules, *except* a waggon, cart, or other vehicle used solely for the conveyance of goods or burden in the course of trade or husbandry, and on which the christian name, surname, and residence, or place of business of the owner, or the name or style, and the principal or only place of business of the company or firm of owners shall be legibly painted in letters not less than 1 inch long.

HORSES AND MULES.—The term "horse" means and includes a horse or pony of any sex, or description, or age, and whether used or not, except a foal, colt or filly, which shall never have been used for any purpose of draught or riding. The term "mule" includes only such mules as shall have been at any time used for purposes of draught or riding. A "mule" or "jennet," (the offspring of a horse and a she-ass), is considered equally chargeable with a "mule," (the offspring of an ass and a mare.)

ARMORIAL BEARINGS.—The term "armorial bearings" means and includes any armorial bearing, crest, or ensign, by whatever name the same shall be called, and whether such armorial bearing, crest, or ensign shall be registered in the College of Arms or not.

HORSE DEALER.—The term "horse dealer" means and includes only such persons as buy and sell horses as a trade, occupation, *and means of livelihood.*

**Persons liable to Licence Duties.**

SERVANTS.—Every person who shall furnish any male servant on hire is deemed to be the employer of such servant.

When the same servant is employed by two or more persons under separate and distinct hirings, each employer must take out a licence for the servant.

CARRIAGES.—Every person who shall let any carriage for hire is deemed to be the person keeping such carriage.

HORSES AND MULES.—Every person who shall let any horse or mule for hire is deemed to be the person keeping the same.

ARMORIAL BEARINGS.—Any person who shall keep any carriage, whether owned or hired by him, is deemed to wear and use any armorial bearings painted or incised on or affixed to such carriage.

DOGS.—The person in whose custody, charge, or possession, or in whose house or premises, any dog shall be found or seen, is deemed to be the person who keeps such dog, unless the contrary be proved; but in the case of a person following the calling and occupation of a shepherd, and keeping a dog solely for the purpose or in the exercise of such calling and occupation, the hirer or employer of the shepherd is, so far as respects the liability to duty, deemed to be the person keeping such dog.

PACKS OF HOUNDS.—For hounds kept in a pack, the duty is to be paid by the owner or master of the hounds.

Any person employing any male servant, or keeping any carriage, horse, or mule, or using armorial bearings, or dealing in horses, without a licence, or employing a greater number of male servants, or keeping a greater number of carriages, horses, or mules, than authorised by any licence granted to him, or using armorial bearings otherwise than as authorised by such licence, is liable to a penalty of £20, but the penalty is not incurred if a declaration be made and the duties paid within the time prescribed by the Act. If a person is found using without licence two or more articles of establishment (as for instance a horse and carriage), on one and the same day, is only liable for one penalty of £20.

The penalty for keeping a dog without a licence is £5.

**Exemptions and Exceptions.**

It is not necessary for any of the following persons to make declaration or to take out licences under the Acts 32 & 33 Vict. c. 14:—

1st. ROYAL FAMILY.—Members of the Royal Family.

2nd. IRISH PEERS AND MEMBERS OF PARLIAMENT.—Any person ordinarily residing in Ireland, and being a representative peer on the part of Ireland, or a Member of the House of Commons, and not residing in Great Britain longer than during the session of Parliament and 40 days before and 40 days after the session; or any person ordinarily residing in Ireland, but residing in Great Britain by the order of the Lord Lieutenant for the time being or of his Chief Secretary, for the purpose of public business, in respect of any servants, carriages, horses, or mules, or armorial bearings, employed, kept, or used by him, except in respect of any subject matter of duty which shall be employed, kept, or used, by such person in Great Britain during his residence in Ireland.

CLAIMING EXEMPTION.—Licences are not required to be taken out in the following cases, but the particulars of each case must be entered in the form of declaration (No. 132), showing in what respect, and upon what ground, the licence is unnecessary, viz.:—

MAYOR OR SHERIFF.—By the Sheriff of any county, or the Mayor or other officer in any corporation or royal burgh, serving an annual office therein, in respect of any servants, carriages, or horses employed or kept by him for the purposes of his office during his year of service.

s. 19 ARMY AND NAVY.—*Male Servants.*—A licence is not required to be taken out by an officer of the army or navy for any servant being a soldier in the army, or person actually borne upon the books of a ship, and employed by such officer in accordance with the regulations of Her Majesty's service.

STAFF OFFICERS.—General or other officers employed on the staff of the army are allowed to employ soldiers as servants in the following proportions, viz.:—Lieutenant-Generals, three each; Major-Generals, two each; and all other Staff Officers, one each.

CAVALRY.—In the cavalry, each officer when present in quarters or absent on duty is allowed two soldiers to attend him, and groom his horses employed for regimental purposes.

INFANTRY.—In the infantry every officer is allowed to have one soldier to attend him; and mounted officers, keeping horses for regimental purposes, are allowed to employ two soldiers as servants.

HYTHE OFFICERS, ROYAL ENGINEERS, &c.—Officers employing civilians as servants must be charged, with the following exceptions, viz.:—Officers employed at Hythe, and officers of the Royal Engineers, may be exempted for civilians substituted for soldiers, to the numbers respectively applicable to the rank of these officers in the army.

*Departmental officers not attached to regiments are not allowed to employ soldiers as servants.*

NAVY.—FLAG OFFICERS.—Naval Flag Officers on full pay are allowed a cook and a steward, and in addition the following, viz.:—

| Officers. | Male Servants. |
|---|---|
| Admiral .. .. .. .. .. | 10 |
| Vice-Admiral .. .. .. .. | 7 |
| Rear-Admiral or Commodore, 1st class.. | 5 |
| Captain of the Fleet .. .. .. | 2 |

But Admirals commanding at home ports, Superintendents of dockyards at home, and Secretaries to Naval Commanders-in-Chief at home, are not entitled to employ naval servants.

POST CAPTAINS.—Captains of Her Majesty's ships are allowed a cook, a steward, and a servant, and in most ships an assistant to the cook.

Commanders in command of H.M. ships are allowed a steward, cook, and servant.

LIEUTENANTS, &c.—Lieutenants, Staff Commanders, and Navigating Lieutenants in command of H.M. ships, are allowed a steward and a cook.

WARD ROOM OFFICERS.—Ward Room Officers, (*i.e.* Lieutenants, Surgeons, Paymasters, Chaplains, Chief Engineers, &c., employed in H.M. ships, but not as Commanding Officers) are allowed servants in the proportion of one to two officers. Where an odd number of officers is borne, one servant is allowed to the senior Executive Officer. Such Staff Commanders, Staff Surgeons, Paymasters, Chief Engineers, and Naval Instructors, as, under the regulations of H.M. Navy, rank with Commanders, are allowed to employ one servant each.

PETTY OFFICERS.—A Gunner, Boatswain, and Carpenter, employed in a ship commanded by a Captain or commander, are allowed a cook and servant for their mess, and the same rule of a cook and a servant to three officers is followed with regard to Engineers.

GUN ROOM OFFICERS.—Gun Room Officers of H.M. ships, viz., Midshipmen, Clerks, &c., are not allowed servants.

**A licence is not required:**

CONSTABLES.—For a constable or policeman authorised to act as servant to his superior officer without extra pay.

PAUPERS.—For a pauper acting as servant to any workhouse official without remuneration; nor for the porter of a workhouse employed in admitting and discharging paupers.

LUNATIC ASYLUMS.—For the attendants who wait upon the patients in country or other *public* lunatic asylums, but licences must be taken out for house-porters, gardeners, or other chargeable servants in such asylums, and for all chargeable servants employed by the keepers of *private* lunatic asylums, including the attendants who perform for the patients such duties as would be

performed by a footman or valet de chambre. In any case where an asylum contains private as well as public patients, and where different sets of attendants wait upon the two classes of patients respectively, the particulars should be reported for the Board's consideration.

JOBBING GARDENERS.—For a jobbing gardener who goes from house to house to do gardening work by the day, not being any employer's servant; nor for a jobbing groom of the like class.

LABOURERS.—For an ordinary labourer who is employed in a garden merely to dig, sweep, or do other rough work under a taxable gardener, and who is paid only the same wages as an agricultural labourer in the locality.

For ordinary farm labourers who attend to carts and horses employed solely in husbandry.

TRADE SERVANTS.—For trade servants (such as carters, shopmen, apprentices, &c.), who attend to horses used solely for drawing duly inscribed carts or waggons conveying goods or burdens in the course of trade.

WATCHERS.—For a person who is employed merely as a gamewatcher, and who does not carry a gun, trap for vermin, feed the game, or perform the other duties ordinarily pertaining to a gamekeeper or under-gamekeeper.

MAIL DRIVERS.—For the driver of a mail cart used *solely* as such.

**Further, a licence is not required to be taken out:**

A SON.—By a person who employs his son as a servant, provided such son resides with his father as one of his family, and does not receive any wages.

HORSE DEALER, LIVERY STABLES, PUBLIC STAGE AND HACKNEY CARRIAGES.—By any person carrying on the trade of a horse dealer or livery stable keeper, a letter of horses for hire, or a keeper of horses to be used for drawing any public stage or hackney
19 carriage, and who shall have made entry of his premises under s. 28 of 32 & 33 Vict., c. 14, for any servant employed by him at such premises in the course of his trade, other than a servant employed to drive a carriage with any horse let to hire for a period exceeding 28 days: And provided that the person claiming exemption shall have complied with all the provisions contained in the said section.

By any person duly licenced by proper authority to keep or use a public stage or hackney carriage, for any servant necessarily employed by him to drive or take care of such carriage or of the horse or horses used to draw the same.

RACING STABLES.—By a keeper of a public racing stable, for servants employed by him *solely* and *bonâ fide* to take care of any horse kept for the purpose of racing, or in training for such purpose.

LICENSED HOUSES.—On and after the 1st January, 1874, it shall not be necessary for a licence to be taken out under 32 & 33 V., c. 14, by any hotel-keeper, retailer of intoxicating liquor, refreshment house-keeper, for any servants wholly employed by him for the purposes of his business.

The exemption applies only to such servants when employed *solely* for the purposes of the trader's business. If a trade servant performs any duties other than those appertaining to his master's business, such as cleaning knives or boots for his master's family, or grooming a horse, or driving a carriage used by his master for private purposes, such servant becomes chargeable with licence duty.

CARRIAGES.—A licence is not required:

CONVEYING FAMILIES TO CHURCH, &c.—For a waggon or cart when used for conveying the owner or his family to a place of divine worship on Sunday, Christmas-day, or Good-Friday, or a day appointed for a public fast or thanksgiving, provided such waggon or cart is otherwise used *solely* for the conveyance of burden in the course of husbandry, and is duly marked with the owner's name and address.

TRADE AND HUSBANDRY.—In the case of a farm cart used for the conveyance of goods or burden in the course of the trade of any person, or for a trade cart used in any affairs of husbandry, there is no objection to the driver or to the members of the owner's family riding in an unlicensed farm or trade cart when the cart is conveying, or going to fetch, or returning after the conveyance of any goods or burden.

CARTING STONES FOR ROADS.—For a cart used for carting stones, &c., for the repair of roads, if duly inscribed according to law.

SCHOOL TREATS, &c.—For non-taxable carts or horses lent upon some special or exceptional occasion, to carry passengers gratuitously (not including the owner of the carts or horses, or members of his family) as, for instance, to tea meetings, school treats, or choral festivals, or for a day's holiday in the country, or by the sea side, &c.

NOT USED.—For carriages laid by, and never used on any occasion during the year.

SKELETON BREAKS.—For a four-wheeled skeleton break used solely for the purpose of breaking in carriage horses. But the duty must be paid for a four-wheeled break having attached thereto anything in the nature of a body, and for a two-wheeled break.

HAWKER'S VAN.—For a hawker's cart or van wherein he carries his goods, provided it is duly inscribed with the owner's name and place of abode as required in the 6th article of s. 19 of the 32 & 33 Vict. c. 14.

HEARSE.—For a hearse, not being a "shillibeer," or hearse and mourning coach combined, if inscribed as required by s. 19 of the same A

**Further, a licence is not required :**

COACHMAKERS.—By a coachmaker who keeps carriages for sale only. But if he lets any carriage for hire, or lends a carriage in lieu of one sent to him for repairs, for any time, however short, the duty must then be paid by the coachmaker for the carriage so let or lent. This regulation extends to the case of a carriage lent on trial or approval, whether subsequently purchased or not.

MAILCARTS.—By a person who contracts with the Postmaster-General for the conveyance of the mails, for the carriage solely used under and in conformity with his contract, provided such carriage is so constructed as to be incapable of carrying any passenger other than the driver; but a licence must be taken out for *the horse* used to draw the carriage.

COMMON CARRIERS.—By a common carrier who conveys goods only, for his carriage, if it be duly inscribed according to law. But if he carries passengers as well as goods he must take out a licence.

STREET TRAMWAYS.—Proprietors of street railways and tramways, who convey passengers in carriages drawn by animal power only, upon rails laid down upon a public highway, are not to be charged with the passenger duty imposed by the Act 5 and 6 Vict. c. 79; but they must take out licences under the Act 32 and 33 Vict. c. 14, for all the horses, carriages, &c., they may keep for working such railway or tramway. It must be understood, however, that this exemption from passenger duty does not apply to any horse-railway or tramway which is laid otherwise than upon a public highway, or which is worked by or in connexion with any ordinary railway. In these cases the railway duty is charged, and not the establishment licence duty.

HORSES AND MULES.—**Licences are not required :**

MARES FOR BREEDING.—For any mare kept for the sole purpose of breeding.

HORSES, &c., IN MINES.—For any horse or mule used *solely in* an underground mine.

For any horse or mule, the property of a licensed horse dealer, and kept on his premises for sale and not let for hire.

For a colt, foal or filly, which has only been broken, and has
& 33 not been brought into use; but when a horse is five years of age,
V. a licence must be taken out for him whether he be used for any
.14 purpose of draught or riding or not, and the same rule is appli-
.19 cable to fillies.

RACE HORSES.—A licence is not required to be taken out, by
. 19 keepers of racing stables, &c. for any horse in respect of which duty has been previously paid as a race-horse for the same year, or for horses in training, although the race-horse duty in respect of such horses for the same year may not be paid until after the expiration *of the month of January*. In the event, however, of

any horse intended for racing being cast, and used for any purpose of draught or riding, the license duty must at once be paid.

s. 19 FARM HORSES, REPAIR OF PARISH ROADS, VOLUNTEER SERVICE, BUILDING OF CHURCHES, &c., SCHOOL TREATS, COALS OR BRICKS FOR LANDLORD, CONVEYANCE TO CHURCH, &c.—Licences are not required for horses or mules kept by a farmer *solely* for the purpose of husbandry, although they may be lent, or let to hire, to another farmer for the same purpose, or used, or employed in drawing materials for the repair of private or public roads and highways of the parish in which he is a rated occupier; and whether for hire
31 & 32 V. c. 32 s. 11 or otherwise, or lent *gratuitously* for drawing a gun or waggon or other military carriage in the service of the volunteer force, or used in performing some exceptional and strictly gratuitous service for other persons,—such as the drawing of building materials for a place of worship, the conveying of passengers to school treats, or out for a holiday (*see under carriages*), &c., &c.; or used in drawing for sale turf or peat off the farmer's own ground, or off ground on which he has rights of commonage; or occasionally employed in drawing coals, bricks, &c. to its owner's house, or to the house of the farmer's landlord, in conformity with any provision in that behalf contained in the lease under which the farm is held, or in drawing coals or other fuel gratuitously for the poor or for the owner's labourers, or in drawing a waggon or cart, duly marked with the owner's name, &c.) and carrying himself or his family to a place of divine worship, on Sunday, Christmas-day or
35 & 36 V. c. 20 s. 6 Good Friday, or a day appointed for a public fast or thanksgiving, the waggon, &c. being otherwise *solely* used for carrying husbandry burdens.

**Further, a licence is not required:**

32 & 33 V. c. 14 s. 19 MARKET GARDENERS.—By any person for any horse or mule kept by him *solely* for the purpose of husbandry, or for use in his business as a market gardener, and which shall not be used for riding or drawing any carriage for the keeping and using of which a licence is required by the 32 and 33 Vict. c. 14.

DAIRY FARMERS.—By a farmer or dairy farmer who uses a horse for drawing milk or vegetables, the produce of his farm, direct therefrom to any place for sale.

USED PARTLY FOR TRADE.—But a licence must be taken out where a horse is used *partly* for the purposes of husbandry, and partly for those of *trade*, and where it is used for the purpose of drawing milk or vegetables from any shop or store, in the course of sale by *retail*.

32 & 33 V. c. 14 s. 19 ARMY HORSES.—Licences are not required to be taken out by any officer serving in any of Her Majesty's regular forces, for any horse or horses required by the regulations of the service to be kept by him.

**Licences are not required:**

COASTGUARD.—For horses kept for the public service by officers

and men of the coastguard, upon production of a certificate from the Commodore Comptroller-General of the coastguard.

INLAND REVENUE.—Supervisors of riding districts and ride officers, required by the Board to keep horses, are exempt from licence duty on the horse or horses, *and on one vehicle* used in the performance of official duty.

HAWKERS.—A hawker licensed to travel with a horse or horses must also take out a license for each such horse under the 32 and 33 Vict. c. 14.

HORSE DEALERS AND FARMERS.—A licence is not required by a farmer who sells colts or fillies, under five years old, which have never been ridden or put in harness, and which have been kept in stock on lands in his own occupation.

LANDLORDS, &c.—But a person who takes horses in payment of rent and afterwards sells them, or who buys horses abroad or in Ireland, and sells them in Great Britain, is liable.

PARTNERS AND SERVANTS.—One licence, expressing the names of the several partners, is sufficient for persons in partnership as horse dealers, and the business may be conducted either by a dealer only, or by himself, and any number of his *bonâ fide* servants on his behalf at the same time, and in the same or different places.

ARMORIAL BEARINGS.—**A licence is not required:**

ROYAL FAMILY AND CORPORATIONS.—By persons wearing or using by right of office any of the arms or insignia of any member of the Royal Family, or of any corporation or royal burgh, in respect of the use of such arms or insignia.

STAGE AND HACKNEY CARRIAGES.—By any person licenced by proper authority to keep or use a public stage or hackney carriage in respect of any armorial bearings painted or marked on such carriage, or on harness, if used solely with a public stage or hackney carriage.

CORPORATIONS, CLUBS, CORPORATE OFFICERS, &c.—By any municipal or other corporation or public company for any corporate armorial bearings used or worn by them. But a club, society, or private firm, and schoolmasters, &c., or any person wearing or using the armorial bearings of a corporate body, otherwise than by right of office, must take out a licence.

When, however, a licence has been taken out by any society, the individual officers of that society, either at a branch or at the head office, are not required to take out a further licence for the official use by them of the same armorial bearings.

TRADE LABELS, &c.—A licence is not required by any person in trade for armorial bearings, or devices in the nature of armorial bearings, used in connexion with matters relating merely to his trade, as on bill-heads, trade labels, &c., or on his shop front; but this exception does not extend to insurance companies, rail-

way companies, schoolmasters, &c., and any trader who uses armorial bearings or such devices on paper for general correspondence, or otherwise than in connexion with his trade only, must pay the duty.

**A licence is not required:**

ON ARTICLES NOT IN USE.—For armorial bearings painted or marked on any carriage or other articles not in use, or worn in any way.

SEALS.—For any device or matter engraved on a seal, which is not strictly in the nature of an armorial bearing, being neither a coat of arms, nor a crest with a wreath or scroll attached, nor any other heraldic particular distinctly indicating the connexion of the device with a coat of arms or crest.

MONOGRAMS, CIPHERS, &c.—Ciphers, monograms, and masonic emblems, are not armorial bearings.

MEMBERS OF SAME FAMILY.—When the head of a house pays duty for armorial bearings, the other members of the family are not required to pay duty likewise for using the bearings, in the same house, on writing paper, &c. If, however, the other members use such paper, &c., elsewhere, or use any armorial bearings upon rings or objects of personal wear, they also must pay the duty.

A person who pays the higher duty for armorial bearings on a carriage is not liable to the lower duty for armorial bearings used otherwise.

ON A CARRIAGE OR ON HARNESS.—The lower rate of duty is payable in respect of armorial bearings on harness only.

DOGS UNDER SIX MONTHS.—Dogs while under the age of six months are exempt from duty.

**Athlone**, co. Westmeath. An **Excise General Warehouse**; Warehouse Keeper, J. Murtagh.

. c. 15 s. 2 ; G. IV. . 81 s. 7

**Auctioneers, U.K.**—Every auctioneer and every person acting as an auctioneer, whether alone or as a member of a firm, is required to take out a separate and distinct license.

. c. 15 s. 4

The licence expires on the 5th day of July in each year; and at whatever period of the year it is taken out, the full duty must be paid.

A penalty of £100 is imposed upon any person selling by auction without a license.

G. IV. 81 s. 10 ; G. III. . 48 s. 7

An auctioneer is not required to carry on his business in any particular premises; and he is by virtue of his licence an appraiser or house agent.

V. c. 15 s. 7

Before commencing to sell, an auctioneer is required under penalty of £20, to suspend or affix in some conspicuous part of the sale room, and to keep exposed during the sale a card or board

with his full christian and surname and residence painted, printed, or written thereon in large letters, publicly visible and legible.

V. 14 EXCISABLE ARTICLES.—An auctioneer is authorised by his licence to sell plate by auction, also to sell any other article for the sale of which an Excise licence is specially required, but only upon duly licensed premises.

SELLING BY SAMPLE.—An auctioneer, however, may sell by sample, any such commodities, provided the owner be licensed for the sale thereof in the town or place at which the sale is held.

BEER, SPIRITS OR WINE.—Collectors and supervisors may allow auctioneers to sell by auction any beer, spirits or wine, the property of private persons, when not sold for profit or by way of trade.

At least one week's notice of any such sale must be given, in order that inquiry may be made, and if in any case the sale should appear not to be *bonâ fide* that of private property, the circumstances are to be stated to the Board, and directions obtained before the sale takes place.

PRIVATE PERSONS.—When spirits belonging to a private individual are sold, the spirits, on removal to the purchaser, are to be accompanied by a certificate, granted on a request note in the usual manner.

LICENSED TRADERS.—Spirits belonging to a licensed trader are to be sold only in such quantities and to such persons as the law authorises, and on removal to the purchaser are to be accompanied by a certificate.

V. 12 V. 5 **Exemptions.**—HAWKERS.—It is to be observed that an auctioneer cannot carry or send goods from place to place for sale by auction unless he is also licensed as a hawker.

A licence is not required for the sale of fish by competition upon the sea shore, where the same shall have been first landed.

## Ayr, Port of. A.R.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 32 | 5,755 | 2 | 922 | 396 | 28,477 | 32 | 5,924 | 8 | 1,992 | 1368 | 111,794 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 43 | 8,391 | 3 | 444 | 46 | 8,835 | 1 | 18 | .. | .. | 1 | 18 |

| Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 173 | | |
|---|---|---|
| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
| £45,748 | £9,137 | £1,[illegible] |

Ayr, co. Ayr, a port on the west coast of Scotland, situated at the mouth of a river of the same name, it possesses a capacious harbour, which can be entered at flood tide by vessels drawing 15 feet of water. Import trade: wood, flour, beans, maize, wheat, &c. Exports: coal and iron.

**Customs Establishment.**

*Collector and Examining Officer.*—GEORGE W. CARR.

EXAMINING OFFICER, *Third Class*, &c.—John H. Hadden.

*O.D.O.—Second Class.*—A. G. Smith.

CREEK: Girvan; P.C.O., William B. Rennison.

**Bonded Warehouse.**

One warehouse—Proprietor, Alex. Fullerton, foreign goods and British spirits.

## Baggage.

1.—GENERAL REGULATIONS.

2.—WINES AND SPIRITS.

3.—TOBACCO, CIGARS AND SNUFF.

4.—BAGGAGE WAREHOUSES.

5.—BAGGAGE IN TRANSIT.

6.—BAGGAGE LOCK-UPS.

7.—DESPATCHES AND PACKAGES FOR AMBASSADORS, &c.

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The Customs examination of baggage is conducted not so much with a view of collecting duty, on the personal effects of *bonâ fide* passengers, as the prevention of fraud, especially on the part of persons frequently passing between this country and the continent. As there are now only two or three articles chargeable with a high rate of duty, evasion of revenue duties is practically limited to these, but at the same time, care must be observed to prevent the importation of prohibited articles. *For a list of prohibitions, see importation.*

The officers who are intrusted with this branch of the Customs service are selected for their efficiency and experience, and are permitted to exercise a liberal discretion, governing themselves by circumstances as they arise, and the conduct and position of the parties with whom they have to deal.

**1.—General Regulations.**—Previous to the examination of baggage a printed notice in the form beneath, is delivered by the officers to the passengers, who are not required to give their names, except in cases when from payment of duty, or for other reasons, the officers may in their discretion think it necessary to ask for, and to record them, in which case a careful record is to be made of the name and address.

NOTICE.—" *To passengers or other persons attending to pass bag-* " *gage through the Customs.*

" If you have any tobacco, cigars, gold or silver plate, eau-de-
" cologne, or spirits of any sort, it is necessary that you should
" declare the fact previously to the examination of your baggage.

" If you do not so declare it, and any of the above mentioned
" articles should be found, you may be subjected to the inconve-
" nience of a complete examination, and the possible detention of
" all your baggage.

" The importation of merchandize with baggage is prohibited."

BAGGAGE MAY BE LANDED AND EXAMINED WITHOUT ENTRY; GOODS CONCEALED, FORFEITED.—No entry shall be required in respect of the baggage of passengers which may be examined, landed, and delivered under such regulations as the Commissioners of Customs may direct, but if any prohibited or uncustomed goods should be found concealed therein, either before or after landing, the same shall be forfeited, together with the contents of the package containing the same.

MERCHANDIZE MAY NOT BE CLEARED AS BAGGAGE.—Although the law dispenses with the entry in the case of *bonâ fide* baggage, nevertheless, all merchandize, although brought by a passenger, is subject to the provisions of the law, and liable to forfeiture, unless entered in the usual manner.

EXCEPTION IN THE CASE OF SMALL PARCELS OF MERCHANDIZE.—The attention of the Board having been drawn to a case in which an officer at one of the Out-Ports detained some jewellery brought as merchandize in a hand bag by a passenger.

The Board have again taken into consideration the subject of the importation of merchandize brought by passengers, and not reported, and being of opinion that the interests of the public service will not be affected by a relaxation of the present practice, they direct that in future the contents of hand bags brought by passengers be not interfered with, when the officers are satisfied that they are not liable to duty.

LIST OF DUTIABLE ARTICLES.—The following goods are chargeable with duty, and therefore if contained in baggage must be declared.

Ale and beer.
Playing cards.
Coffee, chicory and *cocoa.*
*Dried fruits, including currants, figs,* plums, prunes, raisins, &c.

Malt.
Spirits of all kinds, whether drinkable, perfumed, such as eau-de-cologne, &c., varnish containing spirits, or any article made or composed of spirits, such as chloroform, collodion, ether, &c.
Spruce, essence of.
Sugar, and articles composed of or containing sugar, such as succades, paste of almonds, comfits, confectionery, preserved ginger, dried cherries, marmalades, &c.
Tea.
Tobacco, cigars, snuff, &c.
Vinegar.
Wine.
Gold and silver plate, *see plate*.

G.O. 19 July, 88 — LETTERS.—All letters found in the baggage of passengers, except letters of credit and personal introduction are sent to the post office.

118 / 60 — **2.—Wine and Spirits.**—WINE.—In the case of surplus stores of wines, and small casks of wine imported for private use, testing may be dispensed with, and the wine at once delivered, provided the parties be willing to pay the highest rate of duty thereon.

B.O. 4 April, 68 — Wine in the baggage warehouses in the docks passed as under 26° must be certified by the surveyor, but at the wharves this is not required.

M 9 May, 68 — SPIRITS.—Spirits imported by passengers in less than the legal packages, viz: in casks capable of containing not less than 20 gallons, or in bottles packed in cases containing not less than 2 gallons, may be admitted to entry by permission of the Commissioners of Customs, on payment of a fine, and declaration being made that they are for private use.

**Scale of Fines.**

| | s. | d. | | s. | d. |
|---|---|---|---|---|---|
| On 1 gallon or 19 gallons | 1 | 0 | On 6 gallons or 14 gallons | 6 | 0 |
| 2 ,, 18 ,, | 2 | 0 | 7 ,, 13 ,, | 7 | 0 |
| 3 ,, 17 ,, | 3 | 0 | 8 ,, 12 ,, | 8 | 0 |
| 4 ,, 16 ,, | 4 | 0 | 9 ,, 11 ,, | 9 | 0 |
| 5 ,, 15 ,, | 5 | 0 | 10 ,, .. .. | 10 | 0 |

*** One half the above fines if reported.

It will be seen that the fine is regulated up to 10 gallons by the quantity in itself, and above 10 gallons by the extent of the deficiency from 20 gallons.

G.O. Oct. 20 — Duty is not charged on any quantity less than a pint of ordinary drinkable spirits, of whatever strength they may be; or half a pint of eau-de-cologne, cordials, liqueurs, or any medicated or perfumed spirits, except when found in the baggage of passengers arriving from the Channel Islands, when any quantity exceeding a gill is charged.

B.O. 22 June, 57

**3.—Tobacco, Cigars and Snuff.**—In the case of passengers not frequently visiting this country, and when there does not appear to be any ground for suspicion, the officers usually pass duty free cigars or unmanufactured tobacco, not exceeding half a pound in weight, charging duty on the quantity in excess.

The Board sanction the delivery, without application to them, of packages of tobacco and cigars imported in the baggage of passengers for their private use, whether accompanied or unaccompanied by the owner, provided the quantity does not exceed 20lbs. weight, and subject to payment of duty, and fines according to the following scale, viz.:—

| | per lb. |
|---|---|
| Cigars, snuff and tobacco manufactured ..... | 6d. |
| Cavendish and negrohead tobacco— | |
| In addition to the above fine, to be subjected to a further fine of ..... | 1s. 6d. |
| (but if unaccompanied, to be subject to all the provisions of the Act 26, Vict., c. 7, as regards labelling, &c.) | |
| Tobacco, unmanufactured ..... | 3d. |

Cigars, snuff and tobacco, whether manufactured or unmanufactured, including cavendish and negrohead, ACCOMPANIED BY THE OWNER, if from the *continent of Europe* (or other short voyages), and *not exceeding 3lbs., no fine;* if from the *East or West Indies, or other distant places*, or when the owner may have come OVERLAND FROM INDIA, and the quantity shall *not exceed 7lbs., no fine;* and any tobacco, &c., in excess of these quantities, to be charged with fine at the rate fixed for tobacco reported; cavendish and negrohead paying the additional 1s. 6d. per lb.

In all other cases, however, of the importation of small packages of tobacco and cigars for private use, or when the quantity brought in baggage exceeds 20lbs. weight, application for the delivery of the same must be made to the Board, who will fix the amount of fine according to the circumstances of each importation.

The Board further authorise the surveyors in London and at the Out-Ports, or, in their absence, the examining officer on duty, to take the declaration required to be made on the delivery of tobacco or cigars for private use.

This minute applies to cigars and tobacco brought by officers and passengers on board ships of war, or coming overland.

OFFICERS OF MERCHANT SHIPS are placed on the same footing as passengers with regard to cigars.

A passenger must accompany his baggage as far as Malta to constitute it "OVERLAND BAGGAGE," and proof must be furnished to the officers that the owners of baggage containing cigars left India with it, and have *either arrived* or are shortly expected to *arrive in this country, before they* can deliver it without fine.

4.—**Baggage Warehouses.**—Baggage, whether accompanied by owners or not, and parcels forwarded as presents, by vessels arriving in the docks, are sent to the baggage warehouses, when they contain such dutiable articles as cannot be cleared on board the vessel by the special examining officer; as are also packages landed on a dock company's importation entry, when either reported as or bearing the appearance of effects.

Goods in baggage, although neither reported nor accompanied, are allowed when the officers are satisfied that the goods are bona fide baggage.

Samples, which are brought in ships' sample lists, or by passengers [illegible] baggage, and sent to the Baggage Warehouse, are [illegible] from the usual regulations.

Baggage in Bond.—The amount of duty allowed to be taken by [illegible] passengers' baggage not being [illegible] practice applying to ship's [illegible] as baggage.

[illegible] the particulars of [illegible] duty, and then is over [illegible] following [illegible] received by the surveyor [illegible] the Treasury.

[illegible] West India, West India, and [illegible] month, and for [illegible] as paid to after the [illegible] duties.

[illegible] Warehouses are [illegible] goods from foreign [illegible] Laws, [illegible] the [illegible] the surveyor in the usual manner.

Warehousing of goods.

5. **Baggage in transit.**—Baggage which is landed at either London, [illegible], Southampton, Newhaven, Folkestone, Dover, Hull, Liverpool, or Leith, and brought by persons in transit to foreign countries, may, provided the duties do not amount to £20, and the officers be satisfied with the statements of the parties, be conveyed by them to the port of embarkation under the following regulations.

The goods are to be carefully examined, and an account taken at the port of arrival.

The duty to be received in deposit, and thereupon the goods repacked, carefully taped and sealed, free of charge.

A post office order for the amount of duty deposited, and full particulars of the examination are to be forwarded by the same post to the Collector at the port of embarkation; the parties paying the expense of remittance.

In London, the post office orders are forwarded to the Out-Ports by the Warehouse Keeper in the Queen's warehouse, for all goods examined in that warehouse, and by the officers in the docks for all goods examined at the docks where they are stationed; but post office orders, as well as goods sent from the Out-ports to London, are, in all cases, to be addressed to the Queen's Warehouse-keeper.

O. pril, 1 No fine is levied on tobacco belonging to passengers proceeding in transit, when the tobacco is forwarded to an Out-Port under the above regulations.

O. une, 15 BAGGAGE SUFFERANCE OUTWARDS.—Passengers' baggage inwards containing articles liable to duty, may be shipped on an Outward Baggage Sufferance without payment of duty.

Form of Baggage Sufferance and Declaration.

To the Searchers.

| Marks or Directions. | Number and Description of Packages. | Contents. |
|---|---|---|
| | | |

Cleared packages

at

Dated

Shipped Searcher.

Form of Proprietor's Declaration.

I, A.B. do declare that I am going the voyage as passenger on board the ship whereof is master, for , and that the packages indorsed on the back hereof contain my baggage and effects, not being goods, wares, or merchandize, nor the property of any other person whatever.

Port of London A.B.

Date

To the Searchers at

*This declaration may be made either by the owner or his agent.*

B.M. 5 Nov. 26 The goods, having been examined, are sent to the export ship in charge of an officer, (the Crown being put to no expense), accompanied by the Baggage Sufferance Outward, and dandy and *pricking notes. The dandy* and pricking notes are returned, when

the goods are shipped to the Principal Searcher; and the Baggage sufferance to the station where the goods were examined, for the carrier.

Baggage may be shipped after the first clearance of the vessel, without subjecting her to a second clearance, by its being accompanied by the sufferance, and upon the parties delivering a duplicate of the sufferance to the shipping officer, which is to be placed with the rest of the ship's documents in the searcher's office.

Cigars and tobacco brought by foreign seamen about to join their ships in London, are on arrival considered as surplus stores, and allowed to be shipped on red bills on the master's store bills.

6.—**Baggage lock-ups.**—A baggage lock-up is a temporary baggage warehouse for the reception of baggage from vessels lying at stations distant from a baggage warehouse.

It is in the charge of the Special on the station, who examines the contents of the packages, and delivers to the owner or agent a slip containing an account of any dutiable goods found therein, with the assessment for duty; this slip is taken to the baggage warehouse, and the duty is received by the Baggage Officer, who gives the party a receipt from the check book for the duty, and on this receipt being presented to the special the packages are by him delivered.

Goods, whether examined or not examined, when not cleared within seven days, are sent to the baggage warehouse, and are there subject to the usual baggage regulations.

Ships' stores are not received at a lock-up, but when it is required to remove surplus stores to a baggage warehouse, they are forwarded by the Rummaging Officer in charge of the Baggage Officer.

7. **Despatches and packages for Ambassadors, &c.**—ADDRESSED TO A GOVERNMENT DEPARTMENT.—Despatches addressed to any department of Her Majesty's Government are forwarded from out-ports by post, except in cases of urgency, when they are delivered to the bearer, under official seal, the receipt taken for them is sent by the next post to the principal of the department to which the packages are addressed, with a request that in case they are not immediately delivered under the official seal, or they should be found to contain customable articles, notice thereof may be given to the Board.

ADDRESSED TO FOREIGN MINISTERS.—On the arrival in London, or at an out-port, of any messenger with despatches addressed to a Foreign Minister, every package, of whatever size or description, claimed as containing despatches is to be passed immediately free of search, unless there shall be reason to believe that the privilege is about to be abused, when a representation is to be at once made to the Board, stating the particulars and ground of suspicion. Officers are not in any case to open such packages. Should the Board deem it expedient, the messenger will be accompanied to

the residence of the minister, to whom the officer will state the ground of suspicion, and he is to be present at the opening of the packets provided the minister consent.

All packages not claimed as despatches are to be sent at once (from the out-ports under seals) to the Queen's Warehouse, London, to await the requisite Treasury order.

Spirits, tobacco, and wine, directed to be delivered duty free to
ch. Ambassadors or other privileged persons, are the only articles to be accompanied to their place of destination by an officer.

Packages (not accompanied by a messenger) are to be sent from
r. out-ports, with as little delay as possible, to the Queen's Warehouse-keeper, in London, who is to be advised when, and how sent, and the agreement as to carriage; the Secretary also being apprized.

The charges (including conveyance) on all goods removed under
il. seals of office are to be borne to by those who seek the indulgence, except the charge on packages addressed to the Royal Family, Ambassadors, or other Foreign Ministers, and on despatches for the Government.

**Baglit**, co. Flint, is situated on the estuary of the Dee, and is included in the port of Chester; *which see.*

## Ballina, Port of. B.A.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 12 | 1,917 | 1 | 145 | 127 | 9,971 | 5 | 892 | 1 | 80 | 98 | 9,124 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 2 | 222 | 1 | 37 | 3 | 259 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 192

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £20,998 | .. | £3,276 |

Ballina, co. Mayo, a port situated on the river Moy.

**Customs Establishment.**

*Collector and Surveyor.*—HUGH G. O'BEIRNE.

CLERK (*Second Class*) AND EXAMINING OFFICER.—Phillip A. Courtinaye.

EXAMINING OFFICER.—*Third Class.*—Thomas Martin.

*O.D.O.—Second Class.*—W. Madine.

There is an **Excise General Warehouse** at Ballina.

**Ballygawley**, co. Antrim. **An Excise General Warehouse.**

**Ballymena**, co. Antrim. **An Excise General Warehouse:** Warehouse Keepers, Nos. 1 and 2, H. Taylor; No. 3, H. Mutton.

**Ballymoney**, co. Antrim. **An Excise General Warehouse:** Warehouse Keeper, J. McColgan.

## Banff, Port of. B.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 87 | 7,314 | .. | .. | 342 | 23,072 | 59 | 4,537 | .. | .. | 101 | 6,149 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 126 | 17,358 | .. | .. | 126 | 17,358 | 11 | 1,778 | .. | .. | 11 | 1,178 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....1,157

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £44,551 | £36,576 | £3,149 |

Banff and Macduff, respectively situated on the west and east sides of Banff bay, at the mouth of the river Deveron. Principal trades: herring and white fishing and ship building.

**Customs Establishment.**

*Collector and Surveyor.*—MICHAEL BEVERIDGE.

CLERK (*Second Class*) AND EXAMINING OFFICER.—John W. Hay.

EXAMINING OFFICER (at Macduff.)—*Third Class.*—William Cruickshank.

*O.D.O.—Second Class.*—J. Bannerman.

CREEK: Buckie; P.C.O., James Cruickshank.

**Bonded Warehouse.**

For tobacco and general goods.—Proprietors: The Harbour Trustees. Superintendent, Robert Sherriffs.

**Bank Holidays' Act.**—The operation of this Act has proved a great boon to a vast number of those really *working* men who toil long hours in the office, shop or warehouse, with little change or intermission in their labors. The measure has rapidly become popular among all classes in the Metropolis; but, while generally approved of and adopted by mercantile firms, it is to be regretted that a few large Companies, through their tardiness in conforming with the requirements of the times, prevent many thousands from enjoying the benefits of this wise and salutary enactment; and the deprivation is rendered the more mortifying to those denied the holiday by the consciousness that in most cases their attendance is useless, there being little or no business to transact, and that the establishments are kept open at a loss to all concerned. We cannot allude to the subject without a mention of the name of Sir John Lubbock, Bart., M.P., for Maidstone, to whom the country is indebted for this act of wise and beneficent legislation.

**The Bank Holidays' Act, 1871.**

BANK HOLIDAYS IN ENGLAND AND IRELAND:—Easter Monday, the Monday in Whitsun week, the first Monday in August, the 26th day of December, if a week day.

34 V. c. 17 s. 1 — BANK HOLIDAYS FOR SCOTLAND:—New Year's Day, Christmas Day, Good Friday, the first Monday of May, the first Monday of August. If either of these days falls on a Sunday, the next following Monday shall be a bank holiday.

The several days mentioned shall be kept as close holidays in all banks in England, Ireland and Scotland, and all bills of exchange and promissory notes which are due and payable on any such bank holiday shall be payable, and in case of non-payment, may be noted and protested on the next following day, and not on such bank holiday, and for all the purposes of this Act the day next following a bank holiday shall mean the next following day on which a bill of exchange may be lawfully noted and protested.

s. 3 — No person shall be compellable to make any payment or do any act on the above days, which he would not be compellable to do or make on Christmas day, or Good Friday, but his obligation to do so shall apply to the day following.

s. 4 — Special days may be appointed for bank holidays by royal proclamation, and the day appointed for this purpose may be altered by order in Council.

s. 5 — The days appointed for bank holidays may be altered by order in Council.

s. 6 — The powers conferred on Her Majesty by secs. 4 and 5 of this Act may be exercised in Ireland by the Lord Lieutenant of Ireland in Council.

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**Bantry**, co. Cork, a spacious harbour, situated at the head of Bantry Bay; *it possesses the advantage* of deep water to the quay *side. It is included in the port* of Skibbereen; which see.

**Barley.**—A case having occurred in which the cargo of a vessel had been reported and entered as containing only barley, whereas, on examination it was found that 31 bags contained malt, liable to the duty of 24s. per quarter; the officers are directed to use their best exertions to prevent the delivery of malt free of duty, under the appearance of barley. The malt in this case was of light color, and displayed little or no evidence of germination.

**Barmouth**, co. Merioneth, a small harbour included in the port of Aberystwith; *which see.*

## Barnstaple, Port of. B.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 21 | 4,050 | .. | .. | 1599 | 90,789 | 1 | 135 | .. | .. | 498 | 40,088 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 76 | 3,544 | 1 | 15 | 77 | 3,559 | 7 | 505 | .. | .. | 7 | 505 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....112

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £19,022 | .. | £8,848 |

**Barnstaple**, a small port, situated at the mouth of the river Taw, North Devon.

**Customs Establishment.**

*Collector and Examining Officer*, RICHARD WHITE.

EXAMINING OFFICER (*Third Class*), &c.—John R. Gale.

*Outport: Ilfracombe*; P.C.O., Charles Rudall.

## Barrow, Port of. B.W.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 25 | 4,894 | 7 | 5,361 | 117 | 20,494 | 13 | 7,448 | .. | .. | 144 | 25,659 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 41 | 5,488 | 15 | 6,107 | 56 | 11,590 | 3 | 818 | .. | .. | 3 | 818 |

Number of Boats Registered under the Sea Fisheries' Act, 1868.....

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £75,110 | .. | £124 |

Barrow-in-Furness, a port situate at the north-west extremity of the Lancashire coast. Although only recently constituted a port, it already possesses 60 acres of dock accommodation; and another dock, 200 acres in extent, is being formed. Imports: timber, jute and iron ore from Spain. The principal export is steel; the district producing large quantities of the best hematite ore.

**Customs Establishment.**

*Collector and Surveyor*, WILLIAM WALKER.

EXAMINING OFFICER.—*Third Class*, &c.—Coultas Harrison.

*Writer.*—S. Gee.

*O.D.O.—Second Class.*—J. Davis, D. J. Edwards, J. Lancaster.

**Bonded Warehouse.**

Devonshire Dock; Proprietors, Furness Railway Company. For wet goods only.

**Barry**, *see Cardiff.*

**Bath**, co. Somerset. **An Excise General Warehouse.**

## Beaumaris, Port of. B.S.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 16 | 3,006 | 4 | 1,354 | 1487 | 387,550 | 23 | 3,927 | .. | .. | 878 | 288,516 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 340 | 14,799 | 1 | 8 | 341 | 14,797 | 1 | 98 | .. | .. | 1 | 98 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 128

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £18,608 | £11,508 | £12 |

Beaumaris. Isle and county of Anglesey, situated at the north entrance of the Menai Straits. The principal trade is the shipment, coastwise, of slate.

**Customs Establishment.**

*Collector and Surveyor*, DANIEL CURLING.

EXAMINING OFFICER.—*Third Class, &c.*—William A. Bateman.

*O.D.O.—Second Class.*—William Staples, Ellis Hughes, John Pritchard, Henry Jones, George Owen.

CREEKS: Amlwch; P.C.O., David Prichard.
Conway; P.C.O., David Evans.
Holyhead; P.C.O., Francis Samons.

**No Bonded Warehouses.**

## Beer.

1.—CUSTOMS IMPORT DUTIES ON.
2.—IMPORTED FROM THE CHANNEL ISLANDS.
3.—SAMPLING FOR TESTING ON IMPORTATION.
4.—GAUGING OF SPRUCE BEER.
5.—TESTING OF BEER FOR THE ORIGINAL SPECIFIC GRAVITY.
6.—REVENUE SAMPLES OF BEER ENTERED FOR EXPORTATION.
7.—DRAWBACK ON BEER AND SOLIDIFIED WORTS.
8.—FOR SHIPS' STORES.
9.—EXPORTATION OF BEER.

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1. **Duty on Importation.**—Per barrel of 36 gallons.

| | £ | s. | d. |
|---|---|---|---|
| Mum .. .. .. .. .. .. .. .. .. .. .. .. | 1 | 1 | 0 |
| Spruce, the worts of which were before fermentation of a specific gravity not exceeding 1190° .. .. .. | 1 | 1 | 0 |
| Ditto ditto exceeding 1190° .. .. .. | 1 | 4 | 0 |

Of other sorts.

| | | | |
|---|---|---|---|
| Beer, the worts of which did not exceed 1065° .. .. | 0 | 8 | 0 |
| ,, ,, ,, exceeded 1065° & less than 1090° | 0 | 11 | 0 |
| ,, ,, ,, ,, 1090° .. .. .. .. | 0 | 16 | 0 |

**2.—Imported from the Channel Islands.**—Beer made from materials the growth of the Channel Islands or of the Isle of Man, and imported from thence into the U.K., a duty per barrel of 36 gallons as under.

T.O. 7. 67. When the worts before fermentation were of the specific gravity of not less than

113 / 67

| | s. | d. | | s. | d. |
|---|---|---|---|---|---|
| 1040 degrees .. .. .. | 4 | 3 | 1085 degrees .. .. .. | 8 | 9 |
| 1045 ,, .. .. .. | 4 | 9 | 1090 ,, .. .. .. | 9 | 3 |
| 1050 ,, .. .. .. | 5 | 3 | 1095 ,, .. .. .. | 9 | 9 |
| 1055 ,, .. .. .. | 5 | 9 | 1100 ,, .. .. .. | 10 | 3 |
| 1060 ,, .. .. .. | 6 | 3 | 1105 ,, .. .. .. | 10 | 9 |
| 1065 ,, .. .. .. | 6 | 9 | 1110 ,, .. .. .. | 11 | 3 |
| 1070 ,, .. .. .. | 7 | 3 | 1115 ,, .. .. .. | 11 | 9 |
| 1075 ,, .. .. .. | 7 | 9 | 1120 ,, .. .. .. | 12 | 3 |
| 1080 ,, .. .. .. | 8 | 3 | 1125 ,, .. .. .. | 12 | 9 |

When the gravity exceeds any particular rate, the next higher rate is charged.

**3.—Sampling for testing on Importation.**—On the importation of beer, about one cask in ten of each mark and description should be sampled for testing; two samples being taken from each cask, and forwarded in bottles supplied for the purpose, accompanied by a Beer Testing Form, to the Beer Testing Office in the Custom House, London.

M Nov. 69. Vienna Beer may be landed and examined under the regulations applicable to perishable articles, upon a request note being delivered to the Surveyor of the station, and upon a standing deposit of £50, the officers making such an examination of the importation as will satisfy them of the integrity of the transaction, and duplicate samples being retained for analysis; the beer may then be delivered pending the test, perfect entry being made as soon as practicable after the rate is ascertained; the officers taking care that the duty on the goods delivered does not exceed the sum deposited.

1 / 72 When Spruce Beer is entered at the higher rate, and the officers are satisfied that it is Spruce Beer, samples need not be tested.

G.O. Mar. 37. **4.—Gauging of Spruce Beer.**—The actual ullage quantity is charged to the quarter of a gallon; or, at the option of the Importer, an allowance may be made of 10 per cent. from the full content of each *keg*. *36 gallons* are reckoned as a barrel.

B.O. Aug. 42.

*Example.* CW 450 kegs spruce beer.

| | | |
|---|---|---|
| 445, each 3 gallons, | | 1335 gallons. |
| | less 10 o/o | 134 |
| | | 1201 |
| Ganged 2, each 1½ gallons, | | 3 |
| 2, „ 1 „ | | 2 |
| 1, „ „ „ | | ½ |
| | | 1206½ |

or 33 barrels, 18½ gallons, Spruce Beer.

) & 20 V. 34 s. 16

**5.—Testing of Beer for the original specific gravity.**—On the entry for exportation of Beer on which drawback is claimed, the sp. gr. of the worts from which such Beer was made shall be ascertained in manner following:—a definite quantity of such beer shall be distilled, and the distillate and spent Beer shall each be made up with distilled water to the original measure of the beer before distillation, and the sp. gr. of each ascertained, and the numbers of degrees and parts of a degree which the distillate shall be less than the sp. gr. of distilled water shall be deemed the degree of spirit indication of the distillate, and the sp. gr. of the spent beer added to the degrees of the original gravity set forth in the table opposite the degree of spirit indication of the distillate shall be deemed the original specific gravity of the worts from which the beer was made, and for the purposes aforesaid the weighing and measuring of the respective liquids shall be made when they are at the temperature of 60° Fahr., and at that temperature distilled water shall be considered 1000.

& 18 V. 27 s. 8

Penalty for untruly stating the original gravity of Beer entered for exportation, £50.

PROCESS OF TESTING.—The duty on the importation of Beer is charged, and the drawback on the exportation allowed, according to the specific gravity of the worts used before fermentation. As the Revenue Officers can only examine the fermented article, a careful quantitative analysis is necessary to determine how much the specific gravity has been affected by vinous and acetous fermentation. *Process*: ascertain the amount of spirit contained in the beer, by the same method as that adopted for wine testing; then find the gravity of the Beer after it has been deprived by distillation of the spirit, *i.e.* the gravity of the extract or residuum in the retort after being filled up with distilled water to the original bulk; then ascertain how much acetic acid is present in the beer. From the amount of spirit and acid found, the gravity lost in producing them is calculated, and this, added to the gravity of the extract, will give the original specific gravity of the wort. The process requires throughout great care and accuracy.

**6.—Revenue samples of Beer entered for Exportation.—**

1.—The Customs Examining Officer is answerable for the number and contents of the packages, and should secure one sample bottle from every shipment of beer in bottles, for the use of the Officer of Inland Revenue in determining the measure of the bottle.

2.—When samples are required for testing the original gravity of the Beer, the Port Surveyor of Inland Revenue, or one of his officers, endorses on the shipping notice the number of samples to be taken, it being understood that not less than two quart bottles or three pint bottles will answer for the purposes of the Laboratory of the Inland Revenue Department; the Officer of Customs is to take the samples accordingly, and preserve the identity of all such samples, and hand them to the Port Officer of Inland Revenue at the docks, who is to give a receipt for the same.

3.—Labels are to be prepared by the Inland Revenue Department bearing the impression "Sample taken for Revenue purposes," When a sample bottle of beer is taken out of any package by an Officer of Customs or Inland Revenue, an empty bottle bearing one of the labels is to be substituted for it, so that the exporter's foreign agent may at any time have the means of ascertaining the number of samples so taken.

4.—The Officers of Inland Revenue are at liberty to take further samples in any special case, if deemed advisable.

5.—With regard to beer in bulk, the Customs Officers are to certify, on the shipping notice or certificate for the beer, whether the packages agree with the description in such notice, and whether they contain beer; the responsibility with regard to quantity and quality resting with the Officers of Inland Revenue.

**7.—Drawback on Beer and on Solidified Worts.**—ON BEER. For every barrel of 36 gallons, and so in proportion for any greater quantity, of beer brewed or made by any licensed brewer and exported as merchandize, the worts of which before fermentation were of not less specific gravity than 1040.—4s. 3d.

| | s. | d. | | s. | d. |
|---|---|---|---|---|---|
| Less than 1045 ..... | 4 | 9 | Less than 1090 ..... | 9 | 3 |
| ,, 1050 ..... | 5 | 3 | ,, 1095 ..... | 9 | 9 |
| ,, 1055 ..... | 5 | 9 | ,, 1100 ..... | 10 | 3 |
| ,, 1060 ..... | 6 | 3 | ,, 1105 ..... | 10 | 9 |
| ,, 1065 ..... | 6 | 9 | ,, 1110 ..... | 11 | 3 |
| ,, 1070 ..... | 7 | 3 | ,, 1115 ..... | 11 | 9 |
| ,, 1075 ..... | 7 | 9 | ,, 1120 ..... | 12 | 3 |
| ,, 1080 ..... | 8 | 3 | ,, 1125 ..... | 12 | 9 |
| ,, 1085 ..... | 8 | 9 | | | |

29 & 30 V. c. 64 s. 1

ON SOLIDIFIED WORTS.—There shall be paid in respect to worts made by any entered or licensed brewer in the U.K. from malt or sugar, or malt and sugar, in which the Excise and Customs duties have been paid, and solidified, and exported as merchandize from any port in the U.K. to foreign parts, a drawback at the rate of the duty payable on the bushel of malt, with the addition of the sum of three half pence for every 28lbs. of such wort made and solidified and which shall be manufactured, prepared, and exported in conformity with the provisions of this Act, sec. 2. The manufacture, preparation, packing, and exportation of such wort shall be under the rules and regulations of the Inland Revenue, and subject also to the following conditions, viz.

1.—The wort shall not be evaporated until it has been boiled with hops in the proportion of at least 1lb. to every bushel of malt, or 28lbs. weight of sugar used in making the wort.

2.—The solidified wort shall be of such a density that when dissolved in water in the proportion of 28lbs. to 34·1 gallons of water, it shall produce 36 gallons of liquid wort of a specific gravity not less than 1·027 degrees; the specific gravity to be ascertained in the manner directed by 23 & 24 V. c. 114 s. 72, or by means of the weighing bottle, as the Commissioners shall direct.

3.—Solidified wort shall be packed only between the hours of 6 a.m. and 6 p.m. and in the presence of the proper Officer of Excise, and in cases or packages as shall be approved by the said Commissioners, and such cases or packages shall be fastened and secured to the satisfaction of such officer.

4.—The brewer shall give 24 hours notice of his intention to export solidified wort to the Officer of Excise in whose survey his brewery shall be situated, stating the quantity of such wort intended to be exported, the particular day and hour at which the same is to be packed, and the name of the port from which it is to be exported.

5.—The brewer shall provide just and sufficient scales and weights, properly adapted for the weighing of solidified wort, and shall allow any Officer of Excise to use the same, and shall provide such Officer with proper and sufficient assistance to enable him to weigh such wort.

s. 3

If any solidified wort packed or produced for exportation shall have mixed therewith any substance, material, or thing, other than such as shall be produced by the process of mashing from malt, or from such descriptions of sugar as may lawfully be employed in the brewing of beer; the Brewer shall over and above any other penalty to which he may be subject, forfeit the sum of £200; and all such wort and the packages in which the same may be contained together with any drawback claimed thereon shall be forfeited.

**8.—Beer for Ships' Stores.**—Foreign Beer may be shipped for ships' stores; but the quantity is not to exceed that allowed for British Beer.

**9.—Exportation of Beer.**—On the exportation of beer for drawback from the port of London, the exporter states in duplicate on a form to be obtained at the Inland Revenue Office, Tower Hill, ("Export Shipping Notice, Declaration and Excise Certificate," combined on one form,) the marks, numbers, and description of packages; the quantity, in barrels, firkins, and gallons; the name of the brewer; the gravity of the worts before fermentation; the rate of drawback claimed; and the value of the beer, if it were sold for home consumption. On one of these documents the Officer at Tower Hill endorses the quantity to be shipped; it is then taken by the exporter with a Shipping Bill to the Principal Searcher's Office in the Long Room, Custom House, and afterwards to the Export Examining Officer, (Searcher,) at the station from which the goods are to be shipped, and this officer certifies thereon to the examination and shipment of the goods. The certificate is forwarded to the office of the Principal Searcher, whence it is transmitted to the Inland Revenue Office, Tower Hill, for the preparation of the debenture.

When beer is exported without the drawback being claimed it should be cleared by specification in the same manner as British exports.

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## Beer Dealers, (Wholesale.) U.K.

**Licence.**—Every person dealing in beer not brewed by himself, and who is not authorised to keep an ale house or victualling house, is required to take out a licence, which expires on the 5th day of July. The penalty for dealing in beer without a licence is £100.

c. 81
t 26

**Quantities.**—A licenced dealer may sell beer in any quantity not less than 4½ gallons, or two dozen reputed quart bottles, to be consumed elsewhere than on the premises where sold.

**Remote Stores.**—If a beer dealer use more than one set of premises, or use remote stores from which he sells and sends beer direct to purchasers, he must take out a separate licence for each place.

**Retail Licences.**—A licenced beer dealer in England or Ireland may take out an additional licence to retail beer in any quantity, not to be drunk or consumed on the premises where sold; for information on this subject, *see Intoxicating* Liquors, *licences for the sale of.*

## Belfast, Port of. B.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 313 | 112,660 | 65 | 39,149 | 7621 | 1114,555 | 110 | 40,832 | 57 | [illegible] | [illegible] | 653,[illegible] |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 419 | 61,671 | 20 | 2,428 | 439 | 64,099 | 1 | 1,337 | 4 | 9,476 | 5 | 10,813 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... [illegible]

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £2,162,123 | £29,576 | £[illegible] |

Belfast, co. Antrim, is situated at the head of Belfast Lough. The harbour, originally a mere creek of the river Lagan, has become, by successive improvements and extensions, one of the finest in the kingdom, and possesses both graving and floating docks. Linen manufactures, the staple trade of Ulster, are extensively carried on, as also iron ship building, but the most important branch of the commerce of the port is the trade with the principal English and Scotch ports; steamers ply regularly between Belfast and London, Bristol, Fleetwood, Glasgow, &c. The extensive use of steam power occasions large importations of coal. The foreign trade is principally with the Baltic, France, Holland and Belgium.

### Customs Establishment.

*Collector*, JOHN SHELLY.

CLERKS.—CHIEF CLERK.—David Currie. *First Class.*—David Miller, William Dawson, James Moore. *Second Class.*—Andrew Jennings, Francis W. F. Molloy, James Campbell, Henry Ratcliffe, William S. Corbet, Thomas Preston, David McAlpine. *Writers.*—W. Kirker, A. Donelly, A. Cooper, E. B. Cappage, R. J. Cumming.

SURVEYORS.—*Second Class.*—William Watt. *Third Class.*—Edward Brown.

EXAMINING OFFICERS.—*First Class.*—William Tripp, Henry Briggs, Robert Welch, Benjamin N. McDowell. *Second Class.*—Richard Q. Lane, William Trelford, Daniel O'Toole. Joseph Swinburn, John Cooper, Patrick Callaghan, Henry Hazard. *Third Class.*—Richard Bossence, George H. Haigh, Frederick R. Straf-

ford, Thomas Martin, John McEntee, Arthur McKee, William Collins, John Kelly, F. Perry.

ACTING EXAMINING OFFICERS.—*O.D.O. First Class.*—Andrew Dickson, Charles Davis.

*O.D.O.—First Class.*—E. Downey, W. Lennon, J. Clarke, A. Dickson, S. Cochrane, S. Cooper, J. Leary, C. Davis, P. McKee, P. Hale, W. Bowan, *Second Class.*—C. Sturgeon, J. Dinnen, D. Cooper, F. Cregan, S. B. Mackwood, W. T. Russell, W. Rainey, C. H. Hart, J. McKittrick, J. Magee, S. Miller, J. Bennett, J. Q. Nichol, H. Gelston, J. Taylor.

19 PREFERABLE EXTRA MEN.

CREEKS: Larne; P.C.O., George Wood.
Quoile; P.C.O., Gregory Brennan.

**Bonded Warehouses.**

Stack A—Donegal Quay: W. Emerson.
" B—Donegal Quay: Foster, Green & Co.
" C—Albert Square: Robt. Grogan.
" D—Castle Lane: J. Crawford & Son
" G—Donegal Quay: H. J. Neill.
" K—May Street: Lyle & Kinahan
" L—Alfred Street: Danville & Co.
Stack M—Prince's Street: W. Mullan.
" N & S—Donegal Quay: Sinclair & Boyd.
" O—Music Hall Lane: T. Bushel.
" Q—Chapel Lane: S. Cunningham.
" T—Ann Street: E. P. Cowan.
" V—Corporation Street: James Campbell.

**Benzine** perfumed as Eau de Cologne, and so styled on the labels, has been allowed to be delivered free of duty.

**Berehaven,** co. Cork, a creek situated at the west end of the entrance to Bantry Bay, and to the west of Bere Island. It is in the port of Skibbereen; *which see.*

## Berwick, Port of. B.R.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 105 | 17,989 | 4 | 1,236 | 290 | 19,770 | 11 | 1,571 | .. | .. | 179 | 13,742 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 24 | 1,582 | 2 | 176 | 26 | 1,758 | 2 | 360 | .. | .. | 2 | 360 |

Number of Boats registered under the Sea Fisheries' Act, 1868. ..... 665

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £122,027 | £5,354 | £5,869 |

Berwick-on-Tweed, which forms a county of itself, is a harbour situated at the mouth of the Tweed. Imports: wood goods, bones, manure, oil cake, and grain. Exports: coal, herrings and grain.

**Customs Establishment.**

*Collector and Surveyor*, HENRY GATES.

CLERK.—*Second Class.*—James D. Sievwright.

EXAMINING OFFICER.—*Third Class.*—John McIlwraith.

*O.D.O.—Second Class.*—William G. Evans, George Gibson.

**Bonded Warehouses.**

No. 2 Vault, Quay Walls, James Grey.
No. 3 Warehouse, Quay, Berwick Salmon Fishing Company.
No. 6 Vault, Tweedmouth, Wm. Alder.
No. 7 Vault, Hide Hill, David Logan.
No. 8 Vault, Tweedmouth, Border Brewing Company.

## Bideford, Port of. B.D.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 4 | 1,137 | 8 | 1,154 | 729 | 88,016 | 4 | 1,184 | 4 | 1,145 | 171 | 12,417 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 116 | 8,912 | .. | .. | 116 | 8,912 | 10 | 1,808 | .. | .. | 10 | 1,808 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....186

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £12,085 | £645 | £2,711 |

Bideford, North Devon, a port situated on both banks of the river Torridge, about three miles from the sea. Ship building is carried on here, and ropes and sail cloth, the produce of the place exported.

**Customs Establishment.**

*Collector and Examining Officer*, ROBERT C. WEATHERILL.

EXAMINING OFFICER.—*Third Class, &c.*—William J. Andrews.

CREEK: Appledore: EXAMINING OFFICER.—*Third Class.*—William Nicol.

*O.D.O.—Second Class.*—Joseph Blight, John M. Kelly, John W. Scantlebury. *Acting as Examining Officer* at Appledore, Bideford and Barnstaple.—Joseph Blight.

**Bonded Warehouses.**

No. 1, Allhallows Street, } S. C. Willcock, Wine and Spirit Merchant.
Nos. 4 & 5, Quay, }
Nos. 15 & 16, Gunstone Lane, Oliver & Hodges, Grocers.
Nos. 17 & 18, Gunstone Lane, Wickham & Co., Wine and Spirit Merchants.

**Birmingham**, co. Warwick. **An Excise General Warehouse.**

**Bishop Auckland**, co. Durham. **An Excise General Warehouse.** Dawson & Bellerby.

**Blackburn**, co. Lancaster. **An Excise General Warehouse.**

**Blakeney**, co. Norfolk, a small creek included in the port of Wells; *which see.*

**Blandford**, co. Dorset. **An Excise General Warehouse**; Warehouse Keepers, Chamen & Richards.

## Blending, Vatting, and Mixing Wines and Spirits.

For Arithmetical Rules for Mixing and Reducing Spirits, *see Alcoholometry.*

With the sanction of the Commissioners of Customs, and after such notice given by the respective importers, or proprietors, and at such times and under such regulations and restrictions as the Commissioners of Customs shall from time to time require, and direct, it shall be lawful to mix any wines of the same sort, erasing from the cask all import brands, unless the whole of the wine so mixed be of the same brand.

T.A. 105.

Wines or spirits mixed in a Customs warehouse, are, after the operation, described as follows:—

**Blended.**—This term may be used when wines or spirits of the same sorts or countries are mixed from cask to cask, without being started into a vat or other vessel for the purpose of mixing. Should, however, any of the wines or spirits bear the mark "vatted," the whole must be designated "vatted;" and the same regulation still more strongly applies to any admixture of

mixed wines or spirits, in which case the whole must be described as "mixed."

**Vatted.**—This term is restricted to wines or spirits of the same sorts and countries which have been started into a vat or other vessel for the purpose of mixing: as above stated, with regard to blending, should any quantity of a mixed wine or spirit be added, the whole must be described as "mixed."

**Mixed.**—When wines or spirits of different sorts or countries are mixed either from cask or in a vat, they must be described as "mixed." Note.—An exception is made with regard to Rum; *which see.*

Mixed wines or spirits are not admissible for home consumption.

M July, 64 Wines mixed for exportation may be colored and sweetened, the casks being marked "mixed and sweetened wines."

B.O. 21 Nov. 64 Wines mixed in bond, exported and afterwards re-imported without having been landed cannot be admitted for home consumption, and can only be entered for exportation.

B.O. 27 June, 65 Sweetened spirits may not be mixed with spirits not sweetened, except by the special permission of the Board.

**Vatting to original amount.**—When wines or spirits all of the same mark and entry are vatted, they are allowed to retain the original marks, numbers, and other particulars; and should such wines or spirits be drawn off into an increased number of casks, the additional casks are numbered $\frac{1}{\text{Original Nos.}}$ & $\frac{2}{\text{do.}}$ &c., consecutively.

**Applications for permission to blend, vat, or mix.**—When a merchant desires to blend or vat spirits in a bonded warehouse, he is required to make an entry of the landing particulars of the cask, in a book furnished for the purpose by the Controller of Accounts; and within the cover of the book he states the nature of the operation he desires to have performed, and requests the Controller's permission for its performance; and this request must be noted, "allowed," and the correctness of the landing particulars certified before the book leaves the office of the Controller of Accounts.

It may here be observed that these operations are only allowed to be carried to account in the name of the party in whose behalf the request is made.

M 1 Aug. 65 The special permission of the Board is necessary in the following cases, which are to be reported on by the Inspector of Gaugers and Controller of Accounts, and countersigned by the Principal Inspector of Gaugers.

To mix, or to re-mix wines of different sorts or countries.

To mix wines above 42° with those of a lower strength.

To mix wines fortified above 10 per cent. with wine not so fortified.

On an application being made to mix wines of different sorts or countries, subject to the same rates of duties, the Controller can allow the operation to proceed, but he at the same time reports the case to the Board.

**Process of Vatting, &c.**—Casks of wines or spirits intended for blending, vatting, or mixing are dipped prior to the operation, and any loss that may have occurred is recorded in the book.

The vat or other vessel in which wines or spirits are to be mixed is examined by the Gauger to ascertain that it is empty, and a note made to that effect within the cover of the vatting book. Care also is taken to see that the casks are properly emptied into the vat, and those emptied are so written off within the cover of the book.

**Samples of the vats for testing.**—In all cases when wine has been fortified, a sample must be forwarded for testing; wines, intended for home consumption or removal coastwise, after they have been vatted or blended, whether fortified or not, should be tested immediately after the operation, and the strength then found, recorded in the warehousing accounts.

When samples of vatted wine are sent for testing, that fact, and the date of sending it is stated in the vatting book, and on the return of the test form the strength is recorded, and the account noted "admissible," or "inadmissible for home consumption," as the case may be.

**Spirits.**—When casks of spirits are vatted a sample is drawn immediately after starting, and the temperature, indication and strength is noted within the cover of the book, and from this strength, and the actual liquid quantity started, the proof quantity should be calculated. The difference between this and the landing proof quantity is the loss or increase prior to vatting. Should, however, the officers have any reason for believing that an excessive loss has occurred, they are bound to try the strength of each cask.

**Marks.**—The original marks and brands must be erased from casks containing "blended," "vatted" or "mixed" wines or spirits, and for blended, the letter "B" substituted; for vatted, the letter "V," and for mixed, the word "Mixed;" and this word is in the case of wines to be so boldly and deeply cut in as not to be easily obliterated.

59/56 The Merchant's name may be branded on casks containing mixed wines.

B.O. 5 Oct., 58. Vatting and fortifying accounts are signed by the Inspectors of Gaugers.

59/52 **Losses in operation.**—The duty is to be charged on any deficiency in operation exceeding one proof gallon per cent. on spirits, and one liquid gallon on wines. Any such charge is, however, subject to the Board's decision.

B.O. May, 58 Feb. 65 **Miscellaneous Notes.**—Water may not be added to wines over fortified, for the purpose of reducing the strength; but such wines may, with the Board's sanction, be reduced by being mixed with wines of a lower strength.

B.O. Nov. 67 The Board have permitted wine under 26°, and under 42° to be vatted together for home consumption, on the understanding that the whole quantity be charged at the higher rate.

B.O. 31 Aug. 68 Wines of the same country and color, such as Red Lisbon and Port have been vatted by permission of the Board, without being called "mixed."

B.O. 26 June, 68 Wine of the same sort is defined to mean wine of the same country and color.

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**Blyth**, co. Northumberland a harbour, situated at the mouth of a river of the same name. It is included in the port of North Shields; *which see.*

## Boarding of Vessels by Customs Officers.

C. C. A. s. 47 IMPORT VESSELS TO PROCEED QUICKLY TO THE PLACE OF UNLADING, TO BRING TO AT THE BOARDING STATIONS, AND ACCOMMODATION TO BE PROVIDED FOR THE OFFICERS.—If any ship coming into the U.K. or into the Channel Islands shall not come as quickly up to the proper place of mooring or unlading, as the nature of the port will admit, without touching at any other place, and in proceeding to such proper place shall not bring to at the stations appointed by the Commissioners of Customs for the boarding of ships by the officers of Customs, or, if after arrival at such place, such ship shall remove from such place, except directly to some other proper place of mooring or unlading, and with the knowledge of the proper officer of the Customs, or if the master of any ship on board of which any officer is stationed, neglect or refuse to provide every such officer sufficient room under the deck in some part of the forecastle or steerage for his bed or hammock, the master of such vessel shall forfeit £100.

s. 13 BOARDING STATIONS FOR IMPORT VESSELS.—The Commissioners of Customs may from time to time, by order under their hands, appoint stations or places for ships arriving at or departing from any port or place to bring to for the boarding or landing of officers of the Customs.

s. 48. POWER TO CUSTOMS OFFICERS TO BOARD AND SEARCH IMPORT VESSELS, AND TO SEAL UP GOODS.—The proper officers of Customs may board any ship arriving at any port in the U.K. or the Channel Islands, and freely stay on board until all the

goods laden therein shall be duly delivered from the same, and shall have free access to every part of the ship, with power to fasten down hatchways or entrances to the hold, and to mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board such ship; and if any place or any box or chest be locked, and the keys be withheld, such officers, if they be of a degree superior to that of tidewaiter, may open any such place, box, or chest, in the best manner in their power, and if they be tidewaiters, or only of that degree, they shall send for their superior officer, who may open or cause to be opened any such place, box or chest in the best manner in his power; and if any goods be found concealed on board any such ship they shall be forfeited; and if the officers shall place any lock, mark or seal upon any goods on board, and such lock, &c., be wilfully opened, altered or broken before due delivery of such goods, or if any of such goods be secretly conveyed away, or if the hatchways, or entrances to the hold, after having been fastened down by the officer, be opened, the master of such ship shall forfeit £100; and if the proper officer of the Customs shall place any lock, mark or seal upon any stores on board any ship or vessel arriving in the U.K., and such lock, &c., be wilfully opened, altered or broken, or if any such stores be secretly conveyed away, either while the ship remains in the port at which she shall have so arrived, or before she shall have arrived at any other port in the U.K. to which she may then be about to proceed, the master of such ship shall forfeit £20.

BOARDING OF COASTING VESSELS.—Any officer of the Customs may go on board any coasting ship in any port or place in the U.K., or at any period of her voyage search such ship, and examine all goods on board, and all goods then lading, or unlading and demand all documents which ought to be on board such ship; and the Collector may require that all or any such documents shall be brought to him for inspection, and the master of any ship refusing to produce such documents, on demand, or to bring the same to the collector when required, shall forfeit £20.

BOARDING OF SHIPS AFTER CLEARANCE OUTWARDS.—Any officer of Customs may go on board any ship after clearance outwards within the limits of any port in the U.K., or within four leagues of the coast thereof, and may demand the ship's clearance; and if there be any goods on board in respect of which certificates are required, not contained in such certificates, or any stores not endorsed on the victualling bill, such goods or stores shall be forfeited; and if any goods contained in such certificates be not on board, the master shall forfeit £20 for every package or parcel of goods contained in such certificates, and not on board.

SEALS FOUND BROKEN ON STORES OF OUTWARD BOUND SHIPS.—If any officer of Customs shall place any lock, mark or seal upon any goods taken from the warehouse without payment of duty as stores on board any ship or vessel departing from any port in the U.K., and such lock, mark or seal be wilfully opened, altered or broken, or if any such stores be secretly conveyed away, either while such ship or vessel remains at her first port of departure, or at any other port or place in the U.K., or on her passage from one such port or place to another, before the final departure of such ship or vessel on her foreign voyage, the master shall forfeit £100.

OUTWARD BOUND SHIPS NOT BRINGING TO AT THE APPOINTED STATIONS.—If any ship departing from any port in the U.K., shall not bring to at such stations as shall be appointed by the Commissioners of Customs for the landing of officers from such ships, or for further examination previous to such departure, the master of such ship shall forfeit £20.

NUMBER OF OFFICERS TO BE EMPLOYED DURING DISCHARGE OF CARGO.—The Board have considered the reports of the several officers on the subject of placing vessels laden with free or low-duty goods in charge of a single officer during the discharge of their cargoes.

It is obvious that the practice of single boarding leaves the vessel unguarded during the time when the officer is asleep or at his meals, and is, consequently, so far useless for the protection of the Revenue, more especially when glut officers, who have no continued interest in the department, are alone available for employment.

The Board are not prepared to lay down specific rules for the government of the officers in respect to the *boarding of vessels*, inasmuch as the character of the *trade and the means of guarding the vessels* vary more or less at each port. *Vessels arriving from places at which tobacco or* spirits can be procured at a low

vice, and vessels whose cargoes are such as to afford ready means for the concealment of contraband goods, are to be strictly guarded by patrol, or double boarding as heretofore: but the Board leave it to the discretion of the superior officers of each port, whether or not to place and to retain one officer on board a vessel laden with free or low-duty goods, observing that when a vessel laden with such cargo, and to which no special causes of suspicion attach, has been carefully rummaged, the officer may safely be removed, and the vessel thenceforward be subject to such intelligent supervision as the circumstances affecting her may demand, and the means at the disposal of the Collector may permit.

The Board have reasons to believe that with such discretion extended to the superior officers, and with frequent rummages and visits at uncertain times during the discharge of cargoes, both the safety of the Revenue and greater economy in securing it will be eventually obtained, than from the uncertain protection which a single officer is able to afford.

23 / 68 OFFICERS TO REPORT NEGLECT OF REGULATIONS AS TO LIGHTS AND SIGNALS.—If in the ordinary course of their duty, the out-door officers boarded on vessels should become aware of any infraction of the regulations as to the lights and signals, which are required by law to be carried by merchant vessels, they are to report the circumstance to their superior officers, in order that the attention of the Board of Trade Surveyors may be called to the neglect of the provisions of the law; and the Controller of the Out-door Department in London, and the Collectors at the outports, upon receiving any report on this subject are at once to communicate the same to the Surveyors of the Board of Trade.

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**Boats.**—*See Fishing Boats.*

## Boats for Sea-going Ships.

M.A.S. 1854 s. 291 The following rules with respect to boats and life buoys are to be observed by all British ships and Foreign steamships carrying passengers.

s. 292 1.—No decked ship (except ships used solely as steam tugs, and ships engaged in the whale fishery) shall proceed to sea from any place in the United Kingdom, unless she is provided according to her tonnage, with boats duly supplied with all requisites for use, and not being fewer in number nor less in their cubic contents than as specified in table S in the schedule of this Act (*which see*).

2.—No ship, carrying more than ten passengers, shall proceed to sea, from any place in the United Kingdom, unless in addition to the boats before required, she is also provided with a life boat, furnished with all requisites for use, or, unless one of her boats before required, is rendered buoyant after the manner of a life boat.

3.—No such ship, as last aforesaid, shall proceed to sea, unless she is also provided with two life buoys.

Such boats and life buoys are to be kept at all times fit and ready for use. This does not apply to a case in which a certificate has been obtained under the 10th sec. of the "Passengers' Act, 1852." *This Act was repealed by the "Passengers' Act, 1855," of which see sec.* 11.

M.S.A. 1873 s. 15. The Board of Trade, at the request of the owner, may authorize the reduction of the number, and a variation of the dimensions of the boats required for the ship by s. 292 (before quoted) and also the substitution of rafts or other appliances for saving life for any such boats, so, nevertheless, that the boats so reduced or varied, or other appliances so substituted be sufficient for the persons carried on board the *ship. And s. 293 (the next quoted)* extends to any such rafts or appliances as *if they were boats.*

L.S.A. 1854 . 293 In any of the following cases—

1.—If any ship, before required to be provided with boats or life buoys, proceeds to sea without being so provided, or if any of such boats or life buoys are lost or rendered unfit for service, in the course of the voyage, through the wilful fault or negligence of the owner or master:—

2.—If, in case of any of such boats or life buoys being accidentally lost or injured, in the course of the voyage, the master wilfully neglects to replace or repair the same, on the first opportunity:—

3.—If such boats and life buoys are not kept, so as to be, at all times, fit and ready for use:—

Should the owner appear to be in fault he incurs a penalty not exceeding £100, and if the master, he incurs a penalty not exceeding £50.

. 294 No officer of Customs shall grant a clearance or transire, for any ship before required to be provided with boats, or with life buoys, unless the same is duly so provided; and, if any such ship attempts to go to sea without such clearance or transire, any such officer may detain her until she is so provided.

## Boats for the Customs Service.

17 / 65 / 44 / 64 CUSTOMS BOATS.—The outsides and the floors of all Customs boats are to be dressed with black varnish, at least four times a year, and the insides painted once a year in the following manner; the outside to be black varnished, with a red streak round the gunwale three-eighths of an inch deep, the insides to be painted Brunswick green, the bottom boards black, and the letters V.R. to be painted on the back board in a bright yellow color, according to a pattern provided. Each boat is to be provided with fenders, which, when practicable, are to be made by the officers.

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## Bonds.

C.A. . 196 ALL CUSTOMS BONDS TO BE TAKEN TO THE USE OF THE QUEEN, EXCEPT WAREHOUSING BONDS, MAY BE CANCELLED IN THREE YEARS, BONDS OF MINORS VALID.—All bonds relating to the Customs, or for the performance of any condition or matter incident thereto, shall be taken to the use of Her Majesty, and all such bonds, except such as are given for securing the due exportation of or payment of duty upon warehoused goods, may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by, or by the order of the Commissioners of Customs; and all bonds given under the provisions of this or any Act relating to the Customs by persons under 21 years of age shall be valid.

s. 196 THE COMMISSIONERS OF CUSTOMS MAY GIVE CERTIFICATES FOR THE DISCHARGE OF BONDS SATISFIED.

s. 197 THE COMMISSIONERS OF CUSTOMS MAY BY CERTIFICATES EXONERATE THE ESTATES OF OBLIGORS.

42 / 55 SOLVENCY OF SURETIES.—The Collectors at the out-ports are to ascertain *at the expiration of each year* whether the sureties to the

general bonds given at the port for the removal of warehoused goods are living and solvent, and also to report to the Board any matter relating thereto, requiring their cognizance, taking care in any case of death or insolvency to call on the remover to nominate another surety, and to submit the same without delay for the Board's approval.

The STAMP DUTIES payable ON CUSTOMS BONDS are—

| | | s. | d. |
|---|---|---|---|
| 33 & 34 V. c. 97 Schd. | When the penalty of the bond does not exceed £25 .. .. | 0 | 8 |
| | Exceeding £25 and not exceeding £50.. .. .. .. .. .. | 1 | 3 |
| | „ £50 „ „ £100.. .. .. .. .. .. | 2 | 6 |
| | „ £100 „ „ £150.. .. .. .. .. .. | 3 | 9 |
| | „ £150 .. .. .. .. .. .. .. .. .. .. .. | 5 | 0 |

s. 58 BONDS ARE NOT TO INCLUDE GOODS BELONGING TO MORE THAN ONE PERSON.—If any person required by any Act of Parliament or by the direction of the Commissioners of Customs or Inland Revenue, or any of their officers to give or enter into any bond for or in respect to any duties of Customs or Excise, or for preventing frauds or evasions thereof, or for any matter or thing relating thereto, includes in one and the same bond any goods or things belonging to more persons than one, not being co-partners or joint tenants, or tenants in common, he shall for every such offence forfeit the sum of £50.

*For bonds given on the Exportation, Removal, &c., &c., of goods, see the articles on the respective subjects.*

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**Bonnington,** co. Edinburgh. **An Excise General Warehouse.**

## Borrowstoness, Port of. B.O.

VESSELS.

| ENTERED. | | | | | | CLEARED. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 446 | 55,044 | 2 | 389 | 59 | 2,987 | 1376 | 163,450 | 8 | 1,055 | 178 | 13,220 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 33 | 3,997 | .. | .. | 33 | 3,997 | 1 | 142 | 2 | 1,551 | 3 | 1,693 |

Number of Boats registered under the Sea Fisheries' Act, 1868..... 40

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £128,776 | £219,572 | £73 |

Borrowstoness, (Bo'ness), co. Linlithgow, a port on the Firth of Forth. Imports: timber, grain, ironstone, kelp, flints, &c. Exports: coal, bricks, manufactured iron.

**Customs Establishment.**

*Collector and Examining Officer*, WILLIAM E. WILCOX.

EXAMINING OFFICER.—*Third Class.*—T. Cubbin.

*O.D.O.—Second Class.*—H. Polson.

CREEKS: Limekilns; P.C.O., Andrew Thomson.
Inverkeithing and St. Davids; P.C.O., Jas. Alexander.

**One Bonded Warehouse.**

Proprietor, John Johnston.

## Boston, Port of. B.N.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 88 | 14,518 | .. | .. | 266 | 12,569 | 42 | 3,750 | 1 | 88 | 172 | 9,787 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 98 | 4,899 | 3 | 101 | 98 | 5,000 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....161

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £169,337 | £51,895 | £37,159 |

Boston, co. Lincoln, a port situated on the river Witham, about five miles from its confluence with the Wash. Imports: linseed, cotton seed, maize, barley, wood, &c. Principal export: wheat, the produce of the neighbouring districts.

**Customs Establishment.**

*Collector and Surveyor*, JAMES SCOTT.

CLERK (*Second Class*) AND EXAMINING OFFICER.—Henry Shepherd.

EXAMINING OFFICER.—*Third Class.*—John Watson.

*O.D.O.—Second Class.*—John Melbourn, Samuel W. Fields, John Speechly George W. Neagle.

**Bonded Warehouses.**

Mitre Lane—Wine and Spirits, E. Smith.
Grant's Lane " " J. Gask.
Spain Lane " " C. Yeatman.
Spain Lane " " J. E. Ridlington.
Peacock Yard " " The Misses Jackson.
Wide Bargate—Tobacco, Thorns & Son.
Bond Street " F. Stanwell.

## Bottling Foreign Wines and Spirits.

1.—BOTTLING TO BE CARRIED ON ONLY IN PLACES SPECIALLY APPROVED.

2.—REQUESTS TO BOTTLE.

3.—SIZE OF BOTTLES.

4.—COUNTING OF BOTTLES.

5.—MARKING AND NUMBERING OF CASES.

6.—BOTTLED WINES AND SPIRITS MAY BE REMOVED TO WAREHOUSES.

7.—SAMPLES.

8.—REMNANTS.

9.—MISCELLANEOUS NOTES.

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C.C.A. 145 With the sanction of the Commissioners of Customs, and after *such notice given* by the respective importers or proprietors, and

at such times and under such regulations and restrictions as the Commissioners of Customs shall from time to time require and direct, it shall be lawful to draw off any wine or any spirits into reputed quart or pint bottles for exportation only.

L.O. Nov. 57 **1.—Bottling to be carried on only in places specially appointed.**—Wines and spirits may be bottled in bond, for exportation only, in vaults or warehouses set apart and specially approved for the purpose. In these vaults no other operations are allowed, except drawing off small quantities for store or exportation.

Wines and spirits may not be bottled in the same place, except under special regulations, sanctioned by the Board.

18 — 69 **2.—Requests to bottle.**—All requests for permission to bottle wines or spirits in bond must be made in the following terms:—"I request to have the undermentioned wine (or spirit) bottled for exportation only—not to be reimported for home consumption."

**3.—Size of bottles.**—Wines and spirits bottled in bond must as a rule be drawn off into reputed quarts or pints, and packed in cases, each containing not less than 12 such quarts, or 24 such pints. The capacity of bottles is usually ascertained by emptying 6 quarts or 12 pint bottles into a gallon measure, and the result taken to the ¼ gill is recorded within the cover of the book.

L.O. July, 73 There is a latitude allowed in the size of the bottles permitted to be used, but 6 reputed quarts or 12 reputed pints must measure not less than 1 24/32 gallons.

Imperial quarts and pints may also be used, but as with reputed quarts and pints a case must not contain less than a dozen quarts or two dozen pints.

L.O. May, 58 **4.—Counting of bottles.**—The Board direct that in taking account of wine bottled in bond, the gauger shall always record the total number of bottles filled, showing how many are packed, whether any remain unpacked to be cleared as samples or otherwise, and that such when not cleared or packed, should be placed in the charge of the locker in some place for the purpose.

**5.—Marking and numbering of cases.**—When wines or spirits which have been vatted or blended, are afterwards bottled in bond, the V or B should in all instances be marked on the cases, in addition to the usual rotation number and date. With mixed wines or spirits the word "mixed" should be indelibly marked.

B.O. 1 Oct. 61 The cases of each parcel of wines or spirits bottled in bond are to be numbered consecutively, excepting at the London Docks, where the company is to sign the Customs book for the number of cases packed.

B.O. March, 63 **6.—Bottled wines and spirits may be removed to Warehouses.**—Wines and spirits bottled in bond may be removed to another

**Bowling**, or *Dunnarton*, a small harbour, situated at the junction of the Forth and Clyde canal with the river Clyde. It is included in the port of Glasgow; which see.

**Bradford,** co. York, an Inland Bonding Town.

**Customs Establishment.**

*Collector and Surveyor.*—FRANCIS EVANS.

CLERK.—*Second Class.*—Duncan McLelland.

EXAMINING OFFICER.—*Third Class.*—Alexander Gillanders.

*O.D.O.—Second Class.*—James Middleton.

**Brands.**—*See marks.*

**Brandy,** a spirit obtained by the distillation of wine. The brandies of France exceed both in quantity and quality those of all other countries. The largest importations to this country are from Charente, the produce of the Cognac district; considerable quantities are also shipped from Bordeaux, but these are generally of inferior quality. The finest brandy is obtained from wines of a good vintage and in sound condition, and contains certain essential oils and ethers that impart to it a fragrant odour and an agreeable flavour. The principal constituents are alcohol, œnanthic ether, acetic ether, acetic acid, tannin, and small quantities of volatile oil. Perhaps the best definition of brandy is that of the Pharmacopœia, *spiritus vini Gallici*, spirit of French wine. British brandy, and a very large proportion of spirit called brandy, are only factitious imitations. Brandy from Charente is imported into this country in puncheons, containing about 118 gallons, hhds., about 59 gallons, quarter casks about 29 gallons, and cases containing 12 bottles. The usual strength on importation, when in casks, ranges from 5 O.P. to 5 U.P. The cases imported by the best houses generally contain 2 gallons per dozen, the strength being about 12 or 13 U.P.; but the size of the bottles imported by some of the lower class houses falls far short of this, and the strength is about 5 per cent. lower, while the quality suffers far more than the quantity.

It is not permitted to color or fine brandies in bond for home consumption, but they may be reduced, colored and fined for exportation; sweet fining may be added to the extent of 1 per cent., for exportation only, by special sanction of the Board of Customs.

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## Brewers of Beer for Sale, United Kingdom.

V. 2 **Licences.**—Every brewer of beer for sale is required to take out a licence.

V. 2 An additional licence is required to be taken out by those brewers who use *sugar.*

25 V. c. 22 s. 11 — A person brewing beer for the use of any other person at any place other than the premises of the person for whom the beer is brewed, must take out a licence as a brewer of beer for sale.

6 G. IV. ss. 16 & 29 — The licence expires on the 30th September in each year.

27 & 28 V. c. 56 s. 8 — The penalty for brewing beer for sale without a licence is £100.

1 W. IV. c. 51 s. 7 10 V. c. 5 s. 8 — The rate of duty on the licence, depends on the number of barrels of beer brewed within the preceding year. A brewer is deemed to have brewed one barrel of beer for every two bushels of malt, or every 50lbs. of sugar.

When the amount chargeable in respect of a brewer's licence exceeds £10, the licence may, if required, be granted upon payment of a moiety of the duty, but the other moiety becomes payable on the 1st March next following.

In default of payment of the second moiety at the time prescribed, the licence granted becomes void.

Upon the termination of a brewer's licence, if the number of barrels of beer brewed be less than the number upon which the licence was charged, the difference of duty is to be repaid to the brewer, and if the number of barrels be greater, the brewer is to be surcharged the difference.

23 & 24 V. c. 113 s. 36

A brewer under his brewer's licence, can sell beer brewed by himself at his brewing premises, in quantities of not less than 4½ gallons, or two dozen reputed quart bottles, to be consumed elsewhere; but if he sell in such quantities beer not of his own brewing, he must take out a beer dealer's licence.

If a brewer be desirous of selling beer in any other manner at his brewery premises, he may take out, if he obtain the Justices' certificate, a beer retail licence.

Brewers in Scotland must produce the certificate required by the Act 25 and 26 V. c. 35, before a retail licence can be granted.

Brewers' retail licences, under 5 G. IV. c. 54, are abolished as regards England, but may still be taken out in Scotland and Ireland.

A licenced brewer, or his servant or agent, merely taking orders at a place where no stock is kept, for beer to be sent direct from the brewery in quantities of not less than 4½ gallons or two dozen reputed quart bottles, or in smaller quantities, if duly licenced in that behalf, does not require any other licence.

1 W. IV. c. 51 s. 15 5 V. sess. 2 c. 30 s. 13 17 & 18 V. c. 90 s. 6 — **Entry.**—Every brewer of beer for sale is required to make entry in writing of such mash tun, store, building, room or place for brewing or storing worts or beer, and of every place for keeping *malt, hops, roasted* malt, or sugar to be used in brewing.

Roasted malt must be kept in a room specially entered for the purpose on the brewery premises, and separate from other malt, until taken out of the store-room for use.

. III. 1 s. 2 **Materials.**—A brewer can only use malt or sugar in the brewing of beer for sale.

The malt must be crushed by plain metal rollers, and not ground by millstones.

. 5 s. 1 19 V. s. 36 The sugar must be ordinary raw sugar as imported, refined sugar, sugar candy, or bastard sugar, all which are dry, crystallized sugars, but sugars in a solid granular state, glucose, and starch sugar, on which the full duties of Customs or Excise have been paid, may also be used in brewing.

. 5 s. 2 . c. 23 The sugar used is charged with an Excise duty, which with the Customs duty, is equivalent to the duty charged on malt.

G. IV. 2 s. 1 18 V. 30. 34 V. s. 10 **Entry Paper.**—A brewer is required to enter in the entry paper at least 24 hours before any malt is mashed or sugar dissolved, the date and hour at which he intends to commence mashing or dissolving sugar, and the date of making the entry.

The quantity of malt, roasted as well as ordinary, and the true weight of the sugar he intends to use, must also be entered, two hours at least, before the time entered for mashing and dissolving the same.

**Sugar.**—An account of the true weight of all sugar received by a brewer is to be entered by him from time to time in a book to be furnished by the officer, and on the day of receipt.

A brewer is not to receive sugar in packages containing a less quantity than 2 cwt., unless the package be that in which it was imported, or sent out by a maker of sugar, and the sugar be in the same state as when imported, or so sent out.

All sugar received by a brewer must be accompanied by an invoice or delivery note, specifying the quantity, and the true name and address of the seller; and must immediately on receipt be deposited in the entered sugar store, and be kept separate from all other sugar for the period of 24 hours unless previously examined by the officer.

The brewer must produce to the officer who shall first visit or survey the brewery every invoice or delivery note for sugar received since the previous survey, and the officer is to compare the particulars with the account as entered in the brewer's stock book, which is to be kept in some open part of the entered premises, so that the officer may readily inspect it.

The brewer must not remove any sugar from his brewery, nor dispose thereof in any manner, except by dissolving the same for brewing in the mash tun or other vessel duly entered for that purpose, or for making beer-coloring on his entered premises.

The officer may at any time take account of all sugar in stock, and the brewer is required to provide such scales, weights, and assistance as may be necessary.

2 V. sec. 2 c. 20 ss. 12 & 13

**Roasted Malt.**—All roasted malt brought into the store of a brewer must be received direct from a malt roaster or dealer in roasted malt; the malt must be accompanied by a certificate, and immediately on its arrival deposited in the store room entered for the purpose.

10 V. c. 7 s. 6
56 G. III. c. 26 s. 2

**Beer Coloring.**—A brewer who is licensed to use sugar, may use beer coloring made from sugar on his brewery premises, but he must not use nor have in his possession, beer coloring made by any other person, or coloring made from any other material, except sugar or roasted malt. The quantity of roasted malt or sugar intended to be used for this purpose is to be entered in the entry paper.

56 G. III. c. 26 s. 2
1 W. IV. c. 51 s. 3
10 V. c. 7 s. 3
26 V. c. 22 s. 20

**Adulteration.**—No brewer, dealer in, or retailer of beer can receive or have in his possession or use any liquor, extract or clax for darkening the color of beer, or any molasses, honey, syrup, composition or extract of sugar, liquorice, vitriol, coculus Indiæ, grains of paradise, guinea pepper, or opium, or any article or preparation whatsoever, for, or as a substitute for malt, under penalty of £200 and forfeiture.

Any of the prohibited articles found in the possession of a brewer of beer for sale must be seized, and the particulars reported to the Board.

56 G. III. c. 58, s. 3
7 & 8 G. IV. c. 52 s. 65

A druggist or other person knowingly supplying any licensed brewer or seller of beer with any of the articles above enumerated or any other ingredient or preparation as a substitute for malt, is liable to a penalty of £500.

1 W. IV. c. 51 s. 17
18 & 19 V. c. 94 s. 36

**Survey.**—No brewer is allowed to have in his brewery, or in any mill connected therewith, or in premises belonging to or adjacent to the brewery, whether entered or not (except corn or grain intended to be made into malt, stored in premises entered for that purpose), any raw or un-malted corn or grain, either ground or un-ground, under pain of forfeiture, and a penalty of £200.

Oats and beans intended for horse food, may, however, be kept in places, specially entered for that purpose, provided such places be so far distant from the entered brewery premises as not to have any internal communication to or with the same.

## Bridgewater, Port of. B.R.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 81 | 10,251 | 12 | 3,929 | 4306 | 210,240 | 40 | 2,490 | 9 | 742 | 1462 | 68,527 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 143 | 9,032 | 5 | 224 | 148 | 9,256 | 4 | 304 | .. | .. | 4 | 304 |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 94

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £140,350 | £4,186 | £6,182 |

Bridgewater, co. Somerset, a small port situated on the river Parret.

### Customs Establishment.

*Collector and Examining Officer*, GEORGE WILLIAMS.

EXAMINING OFFICER (*Third Class*), &c.—Charles Ord.

*O.D.O.—Second Class.*—Charles Walford.

CREEKS: Burnham: EXAMINING OFFICER.—*Third Class.*—W. Ward.
*O.D.O.—Second Class.*—R. Board, E. Baker, J. A. Lang, S. Pill.
Minehead; P.C.O., Henry Cox.
Watchet; P.C.O., Edwin Ford.

### Bonded Warehouses.

Wines and Spirits.—Vault No. 1, Chandos Street, Charles Head.
" —Burnett's Vault, Castle Street, J. Burnett & Co.
" — " Nos. 2 & 3, Queen St., "
" —Vault No. 4, Castle Street, G. & H. Knight and others.
" —Symon's Vault, Castle Street, J. C. Hunt.
Dry Goods.—Sealy's Warehouse, Queen Street, R. O. Backwell & Co.

## Bridport, Port of. B.T.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 19 | 2,740 | 1 | 89 | 52 | 4,102 | 8 | 989 | 5 | 706 | 5 | 195 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 8 | 1,665 | .. | .. | 8 | 1,665 | 3 | 650 | .. | .. | 3 | 650 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 72

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £106,424 | £19,256 | £3,009 |

Bridport, co. Dorset, a small port situated at the confluence of the rivers Brit and Bride, about three miles from the British Channel. Imports: flax, hemp, timber, corn, oil-cake, and superphosphate of lime. Exports: cordage, sailcloth and nets, manufactured in the town; for the production of these goods, the place has very long been celebrated. The building of small vessels is also carried on here.

**Customs Establishment.**

*Collector and Surveyor*, LAWRENCE M. MAXTON.

CLERK (*Second Class*) AND EXAMINING OFFICER.—Edward Corby.

*O.D.O.—Second Class.*—Edward T. Bassett.

**Bonded Warehouses.**

These are eight in number, they are approved for British and foreign spirits, wines and ships' stores.

**Brightlingsea**, co. Essex, is situated on a creek of the river Colne. The principal trade is from oyster fishing and the shipping of cement stone. It is included in the port of Colchester; *which see.*

## Bristol, Port of. B.L.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 927 | 320,062 | 168 | 68,221 | 8012 | 688,907 | 228 | 83,047 | 96 | 36,191 | 4411 | 459,664 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 244 | 46,990 | 48 | 7,834 | 292 | 54,824 | 2 | 959 | 2 | 25 | 4 | 984 |

## Bristol.

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 46

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £7,057,066 | £565,849 | £1,080,132 |

Bristol was formerly included partly in Gloucestershire and partly in Somersetshire, but is now a county of itself. The harbour formed from the rivers Avon and Froom has been considerably improved by the construction of a large floating dock. At the mouth of the Avon, on each bank, extensive docks are being formed for the accommodation of ocean-going steamers; these docks will be connected by rail with the city, and hence with all parts of the kingdom. Imports: corn, timber, sugar, wines, spirits, fruit, tobacco, palm oil, &c.

### Customs Establishment.

*Collector*, William J. Redpath.

Clerks.—First Chief Clerk.—Charles Jarvis. Second Chief Clerk.—Charles A. Badcocke.

Clerks.—*First Class.*

| | | |
|---|---|---|
| Jukes P. Jones | William W. Hale | Thomas B. Morris |

*Second Class.*

| | | |
|---|---|---|
| John Fairbairn | Robert Gibson | William Hedges |
| James Bladon | Fredk. W. Adams | |
| Frederick Cook | Thomas W. Davies | |

*Writers.*—H. Willey, C. T. Enwright, A. Gall, T. J. Robinson, J. Hancock.

Surveyors.—*First Class.*—Charles Lemon. *Second Class.*—William P. Meeker.

Examining Officers.—*First Class.*

| | | |
|---|---|---|
| Henry T. Quinton | Robert E. Barker | John Fairbairn |
| William Smith | James C. Heaven | |
| Jonathan Rothwell | John Williams | |

*Second Class.*

| | | |
|---|---|---|
| Henry B. Bromhead | John C. Rose | Adam W. Blackwell |
| John Jones | Henry Curnock | Thomas H. Fisher |
| George Beake | Benjamin H. Rice | John F. Clarke |
| | Peter J. Aldersley | |

*Third Class.*

| | | |
|---|---|---|
| William Fletcher | Thomas Bean | Edwin Sheen |
| Henry Surman | Thomas Beard | John Stewardson |
| John Phillips | James Williams | Richard Bale |
| Henry Gowan | Henry Bolt | George H. Bishop |
| John Heywood | Richard Atkins | |

*O.D.O.—First Class.*

| | | |
|---|---|---|
| C. J. Fear | H. Watkins | J. Westaway |
| J. Hanley | P. Tarr | C. H. Braund |
| G. Pringle | T. Hunter | G. Mitchell |
| George A. Park | A. K. Whitlaw | W. Pillenger |
| J. M. Gibson | W. Frost | T. B. Aysh |
| G. M. Manley | John H. Tudball | W. Lowe |
| J. W. Thresher | F. H. Chamberlain | E. Charles |
| W. R. Davis | J. Hamilton | |
| C. Woody | W. V. Sage | |

*Second Class.*

| | | |
|---|---|---|
| J. Voisey | J. Pitt | G. Hodson |
| E. C. Griffiths | W. Young | D. A. Thomas |
| J. Andrews | J. Gillingham | C. Shapland |
| M. Spickett | W. B. Smith | R. Taylor |
| S. Gifford | J. Thomas | H. F. Williams |
| H. Hewlett | J. Gibbs | T. F. Bate |
| F. Chedgzoy | J. Street (A.E.O.) | G. G. Lillington |
| T. L. Rogers | R. Rundle | E. Rich |
| H. Waite | W. H. Miller | J. Luce |
| E. Davis | S. G. Tovey | J. Bolitho |
| T. Clee | G. H. Davis | R. Lerway |
| J. Howell | A. J. Moore | |

*Supernumerary.*—T. Hill, S. C. Newman.

*Boatmen.—First Class.*—J. Buck, S. Bennett. *Second Class.*—M. Phillips, F. H. Ulph, G. J. Dickens, E. Hook. *Supernumerary.*—J. Sage, A. Johns.

**Bonded Warehouses.**

Ford & Canning, King Street Hall.—All goods.
R. H. Lambert, Prince Street ,,
J. & R. Bush, Marsh Street ,,
Glasson & Co., ,, ,,
S. E. Taylor, ,, ,,
E. Perrin, Clare Street Hall ,,

**An Excise Warehouse.** Warehouse-Keeper: Matthew Denlop.

**British Goods,** re-imported, *see Importation, Bills of Store.*

**British Museum,** *see Museums.*

## British Spirits in Customs Warehouses.

1. DUTIES ON B. S.
2. DENOMINATIONS OF B. S.
3. ENTRIES FOR B.S.
4. GAUGING OF B. S. IN CUSTOMS WAREHOUSES.
5. THE RECEIVING OF B. S. INTO CUSTOMS WAREHOUSES.
6. SWEETENING AND COLORING OF B. S.
7. *BLENDING,* VATTING AND RACKING OF B. S.
8. *BOTTLING OF* B. S.

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23 & 24 V. c. 129 s. 1

**1.—Duties on British Spirits.**—Upon every gallon of spirits of the strength of hydrometer proof, the duty of ten shillings.

s. 2

IMPORTED FROM THE CHANNEL ISLANDS.—On spirits manufactured or distilled in the Islands of Guernsey, Jersey, Alderney, and Sark respectively, and imported into the U.K., there shall be charged upon every gallon of the strength of hydrometer proof of all spirits of the nature or quality of plain B. S. the duty of 10s. 5d.

s. 3

PLAIN BRITISH SPIRITS ONLY MAY BE IMPORTED FROM THE CHANNEL ISLANDS.—*See Channel Islands.*

**2.—Denominations of British spirits.**—All British spirits which may be warehoused in a Customs warehouse should be described in the warehousing entries, &c., according to one or other of the following heads.

23 & 24 V. c. 114 s. 148

1st.—PLAIN BRITISH SPIRITS, which includes all British spirits to which no flavor has been communicated, removed from a distiller's stock, or duty free warehouse.

2nd.—BRITISH BRANDY, by which is meant all British spirits of any strength not exceeding 11 o.p., and so compounded as to be known by that denomination.

28 & 29 V. c. 98 s. 3

3rd.—BRITISH COMPOUNDS, which includes all British spirits of not greater strength than 11 o.p., and which have been re-distilled with juniper berries, carraway seeds, aniseeds, or other seeds, preparation or ingredient used in the compounding of spirits.

32 & 33 V. c. 103 s. 13.

4th.—BRITISH LIQUEURS, which are British compounded spirits of such a nature that the strength cannot be ascertained by Sikes' hydrometer.

28 & 29 V. c. 98 s. 3

5th.—SPIRITS OF WINE, which includes all spirits of a strength equal to, or above 43 o.p., and which have been removed from the stock of any licensed rectifier or compounder of spirit.

28 & 29 V. c. 98 s. 4

**3.—British Spirits, entries for.**—Before any spirits shall be received into any Customs or Excise warehouse under the provisions of this Act, the rectifier or compounder intending to deposit the same shall deliver to the proper officer of Customs or Excise at such warehouse, a warehousing entry, or a note in

writing, specifying the particulars of the spirits as set forth in the certificate accompanying the same, and the name of the rectifier or compounder, and of the place where the rectifying or compounding premises are situated from which the spirits were sent; and after the spirits have been duly examined and warehoused by such officer, he shall deliver to the rectifier or compounder a receipt, specifying the marks, No., and contents in gallons of the several casks received into such warehouse, the strength as denoted by Sikes' hydrometer, of the spirits contained in the said casks respectively, the description of the spirits, and the total No. of gallons at proof received with such certificate; and such officer shall forthwith despatch to the Collector of Excise of the collection in which the rectifying or compounding premises are situated a certificate setting forth the name of the rectifier or compounder, and the place where the rectifying or compounding premises are situated, together with the other particulars required to be inserted in such receipt, as aforesaid; and the Collector to whom such certificate is sent shall on receiving three days notice in writing of the time when payment is required, and upon production to him of the receipt before mentioned pay to the rectifier or compounder named in the certificate, or to any person authorized on his behalf, a drawback of the duties of Excise on such spirits at the rate of duty charged and paid thereon, computed at the strength indicated by Sikes' hydrometer.

3 & 36 V. c. 108 s. 18

BRITISH LIQUEURS.—The rectifier or compounder intending to warehouse any British liqueurs shall specify in the warehousing entry, or note to be delivered by him, under the section next above quoted, in addition to the matters thereby required to be specified other than the strength of such British liqueurs, the actual number of gallons at proof of the spirits from which the British liqueurs contained in each cask were compounded, and as soon as any British liqueurs are warehoused, the proper officer of Customs or Excise at the warehouse shall take a sample from each cask containing such British liqueurs, and every such sample shall be examined under the direction of the Commissioners of Inland Revenue, by distillation or otherwise, and the strength of the British liqueurs ascertained by such examination, after making a deduction of five degrees from the degrees of such strength, shall in the construction of the provisions of the said Act for the purposes of this section, be deemed to be the strength as denoted or indicated by Sikes' hydrometer.

If the quantity of spirits in any cask of British liqueurs, shall upon such examination, as aforesaid, be found to be less than the quantity of spirits as specified in the warehousing entry or note, no drawback or allowance whatever shall be paid in respect of the British liqueurs contained in such cask.

**4.—Gauging of British Spirits in Customs Warehouses.**—The contents of casks containing British spirits are charged in Excise warehouses to the quarter of a gallon, when under 80 gallons; the contents of casks containing 80 gallons and upwards are charged

to the integral gallon; the same practice is pursued with regard to British spirits in Customs warehouses, excepting that as Customs charges are only made to tenths (the first place in decimals), the quarter of a gallon 0·25, is charged by the Customs as 2/10ths (0·2) only.

The Excise ¼, ½ and ¾, is therefore charged at 0·2, 0·5 and 0·7.

CHARGING THE ULLAGE QUANTITY.—In charging the ullage quantities of British spirits, the vacuity or dry inches is ascertained by the bung rod, and the vacuity in gallons and tenths computed therefrom by the head rod, is deducted from the content, the remainder being the ullage quantity.

METHOD OF COMPUTING THE VACUITY IN GALLONS BY THE HEAD ROD. *First setting of the rule.*—Set the bung dimensions on line C to 100 on the segment line, and under the dry inches or vacuity on line C will be the segment on the segment line.

*Second setting of the rule.*—Set the segment on the B line to 100 on the A line, and under the content on the A line will be the vacuity on the B line.

| | Bung. | Wet. | Content. | Ullage. |
|---|---|---|---|---|
| Example..... | 32·0 | 28·3 | 70·7 | 67·3 |

*First setting of the rule.*

| Dry inches. | Bung. | |
|---|---|---|
| 3·7 | 32·0 | C line |
| 4·7½ Segment. | 100 | Segment line |

*Second setting of the rule.*

| Content. | | |
|---|---|---|
| 70.7 | 100 | A line |
| 3·36 | 4·7½ Segment. | B line |

Vacuity 3·36 = 3·4 gallons.

The vacuity in gallons is deducted from the content.

| | |
|---|---|
| 70·7 | content. |
| 3·4 | vacuity in gallons. |
| 67·3 | liquid gallons. |

ULLAGE TO BE CHARGED WITHOUT REFERENCE TO TEMPERATURE.—It is directed that in gauging British spirits, the dry inches should be taken without reference to temperature, or displacement by the bung rod.

LIMIT TO ULLAGE IN RACKED CASKS.—In racking British spirits, the ullage must not exceed one gallon for H.C., and two gallons for exportation.

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LIMIT AS TO SIZE OF CASK.—Plain and compounded British spirits can only be admitted to entry in casks of not less than 9 gallons content.

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**5.—British Spirits, the receiving of, into Customs warehouses.**—British spirits removed under an Excise bond to a Customs warehouse will be accompanied by a permit or certificate signed by the proper officers of Excise, and a dispatch will be forwarded by post to the Collector of Customs at the port.

On the warehousing entry being passed, the proper officers are to gauge the casks (see gauging of British spirits in Customs warehouses, British spirits article 4), and ascertain the strength of all plain and rectified spirits, recording the particulars in the same manner as is done with foreign spirits warehoused or removed from a Customs warehouse (see removals from one port to another). The permit or certificate, is to be annexed by the gauger to the warehousing book, and on the book being sent in to the warehousing department, the Collector or Controller of Accounts, is to be satisfied that no abstraction has taken place in transit, is in the case of plain British spirits to certify on the permit that the whole of the spirits enumerated therein have been received and duly warehoused; and forthwith to forward it by post to the Collector of Inland Revenue of the collection in which the Excise distillery, or warehouse, whence the removal has taken place, is situate; and it will be no longer necessary, unless it be demanded, to give to the distiller the certificate required by the 137 section of the Act 23 & 24 Vict. cap. 114. In the case of rectified and compounded spirits, it will still be necessary to give to the rectifier the certificate A, in which it will be sufficient to certify the total quantity of spirits received into the warehouse: the Collector or Controller of Accounts is to take the rectifier's receipt for the document on the Excise certificate, and in the warehousing book; and after certifying on the certificate that the spirits have been duly received and warehoused, to forward it to the Collector of Inland Revenue, as in the case of plain spirits. In all cases, however, of excessive deficiencies in transit, the particulars of each cask in which the deficiencies have arisen are to be shown on the permit or certificate, but the content of a cask is not to be altered for less than a gallon.

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The contents of casks received from Excise warehouses are not to be altered on receipt for any discrepancy not exceeding a gallon found on gauging the same, but in all cases where deficiencies on British spirits removed under bond from an Excise to a Customs warehouse are found to exceed the allowance of 1 per cent., sanctioned by the Inland Revenue, the temperature of the spirit ascertained by the Customs officers at the time of taking their account, as well as the date on which the spirits are produced to the Customs officers for examination, is to be inserted on the back of the permit, prior to the delivery of that document to the Warehousing Department for transmission to the Inland Revenue.

British Liqueurs.—On the receipt of British liqueurs, from an Excise warehouse, the proper officer, after gauging the casks, is to take a sample of not less than a pint from each cask, and after having labelled the cask with the particulars indicated in the form of label (F) annexed, and sealed the same with the official seal, forward the same carefully packed, and addressed to "The Principal of the Laboratory, Inland Revenue Office, Somerset House, London, W.C.," noting in the landing book the fact, and date of forwarding the samples.

F

BRITISH LIQUEURS.

No. of Excise Certificate }
Compounder's Name }
Compounder's Address }
Mark and No. on Cask }
Ullage content
Customs' warehouse }

Date

Gauger.

A letter acknowledging the receipt, in the form D, is to be forthwith forwarded to the Collector of Inland Revenue, Somerset House, London, in which it will be necessary to insert the ullage quantity of the liqueurs in each cask, and the quantity of proof spirit stated in the warehousing entry to have been used in the manufacture thereof, and a certificate of receipt (form E) is to be given to the compounder, or other person who may require the same, in like manner as for British compounded spirits under G. O. 62, 1864.

The Excise certificate is to be certified and forwarded to the Collector of Inland Revenue in the same manner as Excise certificates for other compounded spirits.

Any British spirits may be warehoused for exportation, shipment as stores, or for use in the Customs warehouse for fortifying wines, or for any other purpose to which foreign or colonial spirits may be applied at any port into which foreign spirits may be imported or warehoused, and in any warehouse already approved, and plain British spirits to which sweetening or other matter to alter the strength thereof has not been added, may be delivered for home consumption therefrom. But no such plain spirits can be entered for home consumption from any Customs warehouse to be hereafter approved, unless the warehouse be situate in premises separate and distinct from any other premises in which duty-paid spirits or wine are kept.

Plain British spirits removed under bond can only be admitted to entry in casks of not less than 9 gallons content, or in cases as bottled and packed under the Excise regulations communicated by G.O. 56, 1863.

62 / 64 **6.—British Spirits, sweetening and coloring of.**—British spirits may be sweetened and colored for *exportation*, but previously to, and for the purpose of the operation, the spirits must be removed into a separate room or compartment, having no communication with the other part of the warehouse, except by a door under lock.

28 & 29 V. c. 98 s. 7 BRITISH SPIRITS SWEETENED OR COLORED IN A CUSTOMS WAREHOUSE, UNLESS BOTTLED, TO BE REMOVED DIRECT TO THE SHIP.—A rectifier or compounder warehousing spirits in a Customs warehouse, may, on giving one day's notice to the officer in charge of such warehouse, add to such spirits any sweetening or coloring matter, or any other ingredient that he may think proper, subject, nevertheless, to such regulations and restrictions as the Commissioners of Customs may make from time to time, providing always, that such spirits, after any matter or ingredient has been added as aforesaid, shall not be removed to any other warehouse, or delivered otherwise than for exportation or ship's stores, directly from the warehouse, on board the vessel in which the same are to be exported or used as stores, unless the spirits so sweetened or colored be drawn off into imperial or reputed quart or pint bottles, and be packed in cases containing not less than one dozen quarts or two dozen pints, in which case they may be removed for exportation or shipment as stores under such regulations as the Commissioners of Customs may appoint, to any other approved Customs warehouse in the same or any other port.

30 & 31 V. c. 82 s. 16

142 / 70 British spirits colored by a distiller may be removed to a Customs warehouse, the permit and dispatch certifying "colored in Excise warehouse for exportation only" they will then be treated by the Customs as inadmissible for home consumption, and the certificate for drawback granted, the remover having entered them "to be warehoused for exportation only."

30 / 73 COLORING FOR HOME CONSUMPTION.—The Board authorise the addition of one pint of caramel to 80 gallons of plain British spirits; the indulgence being granted upon the understanding that such addition shall not prevent the strength of the spirits being duly ascertained by Sikes' hydrometer.

**7.—British Spirits, Blending, Vatting, Mixing, Racking, &c. of in Customs Warehouses.**—Plain British spirits are allowed to be racked, vatted, or blended, for HOME CONSUMPTION, under the following regulations:—

69 / 64 Previous to the operation the original casks are to be re-gauged, as in the case of foreign spirits and the Excise duty charged on any deficiency not arising from natural or legitimate causes, the duty is also to be charged on all deficiencies arising during the operations, exceeding the authorized allowance of one per cent.

The operations are only to be allowed in the warehouses indicated in G O, 62. 1864, as those from which plain British spirits can be entered for home consumption. Sweetening or coloring matter to alter the strength must not have been added to the

spirits in the warehouse, and great care is to be taken by the officers that spirits from a rectifier's or compounder's are not blended with spirits from a distillery or Excise warehouse.

In racking British spirits, the desired quantities, which are not to be less than 9 gallons in each case, are to be measured into the casks until the same are quite full; the ascertained content to be charged to an integral gallon, if the cask be of 80 gallons content or upwards, and to a quarter of a gallon if of less than that capacity; and should it be desired to leave the casks on ullage, the quantity to be drawn off from each cask must be in even quarts, and must not in any case exceed one gallon if for home consumption, or two gallons, as under, G. O. 117, 1866, if intended for exportation.

*** This order amends in the above particulars, G. O. 117, 1866; which amended G.O. 85, 1865, as that also amended G.O. 62, 1864.

Any deficiency which may have arisen during the process exceeding one per cent., is to be charged with duty, and included in the first warrant passed by the proprietor of the spirits.

**Measurement.**—The measurement of British spirits racked or vatted, &c., is limited to casks required for home consumption; for exportation gauging suffices.

The casks containing racked, vatted, or blended spirits are to be numbered consecutively, and marked with the date of the operation, as in the case of foreign spirits; and if the spirits came originally from the same distillery, although at different times, the casks are to be marked with the letter R, immediately after the warehousing number; but when the spirits blended or mixed have been sent from different distilleries each cask must be marked with the letter B, after the number; the name of the proprietor must also appear on the head of the cask, after the letter R, or B, and these marks must be legibly cut, branded, or painted on the front heads of the casks.

The accounts in the warehousing departments are to be kept in the same manner as heretofore, except that the vatting accounts are to be distinguished by the letters R, or B, respectively, as directed for the marking of the casks, and the delivery orders are to be made out in like manner.

When British spirits are mixed with rum, brandy, or other foreign spirits, they are to be denominated and described in the accounts as "spirits not enumerated and not sweetened or mixed, so that the strength thereof cannot be ascertained by Sikes' hydrometer."

No plain or rectified spirits are to be blended with foreign sweetened or mixed spirits.

**8.—British Spirits, bottling of.**—British spirits may be bottled in bond for exportation under the same conditions as foreign spirits not perfumed.

30 V. c. 27 ss. 1 & 2

All British spirits, except spirits of wine, may also be bottled in bond for home consumption provided that they have not been rendered inadmissible for home use by any operation performed prior to bottling. The duty on all spirits so bottled is to be charged according to the quantity and strength at the time of bottling. Duty shall be paid upon any deficiency which shall be found in the quantity of any plain or compounded spirits bottled in any Customs warehouse over and above two per cent., upon the quantity that shall have been removed into such bottling warehouse.

27 V. c. 12 ss. 1, 2 & 3

Any plain or compounded British spirits, not rendered inadmissible by any disqualifying operation, may be bottled for home consumption in a place set apart for that purpose and duly approved. Such spirits after removal as aforesaid shall be drawn off into imperial or reputed quart or pint bottles, and shall be packed in cases, each to contain any number of dozens of bottles but not less than one dozen quarts or two dozen pints; and all such cases shall be fastened and secured, and shall be legibly painted or branded with such particulars and marks as the Commissioners shall direct; and if any deficiency shall be found at any time in the quantity of spirits belonging to such distiller or proprietor exceeding two per cent. upon the quantity which he shall have removed into the said building, room, or place, since the last account was taken, he shall be charged with the duty upon so much of the deficiency as shall exceed the said rate of two per cent.

Spirits when bottled may be removed without payment of duty to a ship or to a Customs warehouse for exportation or use as ships' stores under the like security and conditions as spirits in casks.

62 / 64

**9.—British Spirits, fortifying with.**—Plain or rectified British spirits may be used to fortify wines in bond instead of brandy; but no flavoured or compounded spirits may be used for that purpose; mixed spirits of foreign origin not being permitted to be so used.

B O 5th Sept. 66

British spirits of wine reduced with water may be used to fortify wines.

23 & 29 V. c. 98 s. 9

Any spirits which shall have been deposited in a Customs warehouse under the provisions of this Act, may be used in such warehouse for fortifying wines, or for any other purpose to which foreign and colonial spirits may be applied, under the laws and regulations of the Customs.

30 & 31 V. c. 82 s. 2

The above quoted clause is not to authorize the use of flavored or compounded British spirits in the fortifying of wine in a Customs warehouse.

62 / 64

**10.—British Spirits, deficiencies.**—All British spirits warehoused in Customs warehouses are subject to the same rules and abatements for deficiencies as foreign spirits so warehoused, agreeably to the 137 section of the 23 and 24 V. cap. 114. The

rules respecting these deficiencies are laid down in G. O. 47, 1849; 127 and 134, 1854; and 93, 1860.

Duty shall be paid upon any deficiency which shall be found in
2 the quantity of any plain or compounded British spirits bottled in
2 any Customs warehouse, over and above the rate of two per cent.

**11.—British Spirits, the delivery of from Customs Warehouses for Home Consumption.**—Plain British spirits to which no sweetening or other matter to alter the strength has been added may be delivered for home consumption, but no such plain spirits can be entered for home consumption from any Customs warehouse, to be hereafter approved, unless the warehouse be situate in premises separate and distinct from any other premises in which duty paid spirits or wine are kept.

British spirits reduced with water in a Customs warehouse are not to be admitted for home consumption.

Compounded spirits warehoused by a rectifier or compounded
) under the provisions of this Act, may be delivered for home consumption under the same rules and regulations, and upon payment of the same duties of Excise as are now applicable to and payable upon British plain spirits on delivery from Customs or Excise warehouses for home consumption.

Plain British spirits or compounded British spirits may be bottled and packed in Excise or Customs warehouses either for home consumption, exportation, or stores; and if bottled in an Excise warehouse, may be removed to a Customs warehouse, and therefrom delivered either for home consumption, exportation, or stores.

No spirits of wine, upon which a drawback of the duties has
V. been paid upon the deposit of the same in a Customs warehouse
8 shall be delivered for home consumption.

Nothing in this Act contained, shall authorize the delivery for home consumption of any British spirits to which any sweetening or coloring matter, or other ingredient, has been added in a Customs warehouse, or any spirits of wine upon which a drawback of the duty of Excise has been paid upon the deposit of the same in a Customs warehouse. *See Sweetening and Coloring of British Spirits, article* 6.

V. British compounded spirits are liable to the quarter per cent.
.7 charges on the delivery of goods from the warehouse for home consumption, but British plain spirits are not.

All British spirits are to be re-gauged for duty in accordance with the regulations laid down in G.O., 62, 1864 and 80, 1865. *See Gauging of British Spirits in Customs Warehouses, British Spirits article* 4.

V. The contents of casks containing plain and compounded British
100 spirits must not be less than 9 gallons.
V.
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30 V. c. 27 s. 3 — DUTIES ON BRITISH SPIRITS DELIVERED FROM CUSTOMS WAREHOUSES TO BE COLLECTED BY THE CUSTOMS.—In all cases where British spirits bottled and packed, as aforesaid, shall be delivered for home consumption from a Customs warehouse, or where duty shall be payable on any deficiency, as aforesaid, the Excise duty shall be collected by the officers of Customs, and shall be accounted for and paid over in the same manner as is now by law directed in the case of Excise duty payable on any British spirits delivered out of a Customs warehouse for home consumption.

s. 4 — QUANTITIES IN WHICH BRITISH SPIRITS MAY BE DELIVERED FOR HOME CONSUMPTION.—No distiller shall sell or remove for home consumption any British spirits in bottle in a less quantity than 5 dozen imperial or reputed quart bottles, or 10 dozen imperial or reputed pint bottles, properly packed and secured in cases, each case to contain any number of dozens of such bottles, but not less than 1 dozen quarts, or 2 dozen pints, unless he shall have in force a license as a dealer in spirits under the laws of Excise, and no British spirits in bottles shall be delivered for home consumption in a less quantity than 1 doz. imperial or reputed quart bottles, or 2 dozen imperial or reputed pint bottles, packed and secured, as aforesaid.

85 / 65 — **12.—British Spirits, removal of.**— When British spirits are removed from a Customs to an Excise warehouse, they are to be gauged as if they were for home consumption, under G.O. 62, 1864, and all the particulars are to be recorded in the despatches sent to the proper officers of Inland Revenue. *See Gauging of British Spirits in Customs Warehouses—British Spirits, article* 4.

102 / 60 — A permit in the form annexed, in lieu of that approved under G.O. 136, 1866, is to be transmitted with all British spirits removed under bond to a Customs warehouse, as also with British spirits so removed, to an Excise warehouse.

The Board of Inland Revenue having, by their G.O. dated 15 Oct., 1869, directed their officers "That, when British spirits are received under bond from Customs warehouses, the particulars of the loss in each cask in which a deficiency is found, be entered separately in the certificate for cancelling the removal bond under the respective heads "allowed" or "to be charged with duty," as the case may be; the Collectors at the out-ports, and the Controllers of Accounts in London, are to write off the deficiencies allowed by the officers of Inland Revenue, provided they do not exceed half a proof gallon, in any cask containing less than 50 gallons at proof, and one per cent. in any other cask; and the remover is to be called upon to pay the duty on the deficiency in excess.

Should the particulars specified above not be inserted in the certificate to cancel the Bond, or should any allowance be made in excess of that mentioned, the certificate is to be returned to the officer of Inland Revenue for correction.

Order of the Board of Inland Revenue referred to in the preceding order.

When British spirits are removed under bond from a Customs warehouse, the particulars of the loss in each cask in which a deficiency is found, is to be entered separately in the certificate for cancelling the removal bond, under the respective heads of "*allowed*" or "*to be charged with duty*," as the case may be. 15 Oct., 1869.

British spirits sweetened in bond when bottled may be removed from one port to another, or from one warehouse to another, for exportation or shipment as stores.

British spirits, whether in cask or bottle, to which sweetening or coloring matter has been added under sections 139 and 144 of 23 and 24 Vict., cap. 114 may be removed from a Customs warehouse at one port to another port for immediate shipment, notwithstanding the restriction contained in those sections of the Act, the name of the export ship being given by the remover, and bond entered into for the removal and shipment of the spirits under G O, No. 50, 1857. But, as a check on the strength of the spirit, the same is to be taken immediately before the removal of the spirit, as accurately as the hydrometer will permit, and returned to the warehousing department, where it is to be inserted on the despatch; and the strength is to be again tried in the same manner at the port of arrival, and any discrepancy which cannot be readily accounted for, is to be reported for the decision of the Board.

British spirits reduced with water in a Customs warehouse cannot be removed from a Customs bonded warehouse to an Excise general warehouse under the Act 27 Vict. cap. 12.

**13.—Exportation of British Spirits.**—BRITISH SPIRITS NOT TO BE BROUGHT INTO THE U.K. FROM THE ISLE OF MAN.—British or Irish spirits may be exported from Great Britain or Ireland to parts beyond the seas, or be removed to the Isle of Man in casks of the content of 9 gallons each of the least, but no British or Irish spirits shall be removed or exported from the Isle of Man to any other part of the the United Kingdom, under pain of forfeiture thereof.

SPIRITS OF WINE MAY BE REMOVED TO CUSTOMS WAREHOUSES FOR EXPORTATION OR STORES.—A rectifier of spirits may under such regulations as the Commissioners of Customs and Inland Revenue respectively may from time to time make, warehouse for exportation, or for ship's stores in any Customs warehouse approved for that purpose by the Commissioners of Customs at a warehousing port, spirits of wine which shall have been rectified by him from spirits on which the duties of Excise have been charged and paid, and such spirits of wine may under such regulations as the Commissioners of Customs shall appoint, be removed to any other approved Customs warehouse at any other warehousing port for either of the purposes aforesaid.

BRITISH LIQUEURS TO BE REMOVED ONLY DIRECT TO THE SHIP.—British liqueurs warehoused in any Customs or Excise warehouse shall not be removed to any other warehouse, or be delivered out

[illegible] BRITISH SPIRITS IN CUSTOMS WAREHOUSES.

[illegible] shall be sent [illegible] stores, directly from [illegible] the [illegible] in which the same are to be [illegible]

[illegible] IN EXCISE WAREHOUSES.—British [illegible] shall be removed to a Customs warehouse [illegible] entered in Excise [illegible] They will then be treated by the [illegible] and the certificate [illegible] the removal is entered then to be [illegible]

[illegible] IN CUSTOMS WAREHOUSES.—British spirits [illegible] not less than 2 [illegible] be entered into for the [illegible] such bond to be [illegible] certificate of their having been so [illegible] specified in the bond, or otherwise [illegible]

**14.—Re-importation of compounded British Spirits.**—All [illegible] drawback under this Act, shall, [illegible] the U.K. be deemed to be foreign spirits [illegible] re-importation accordingly.

[illegible] the U.K. for which any drawback of [illegible] shall be [illegible] allowed to entry by special [illegible] of Customs, and on re-payment [illegible] drawback.

**15.—Allowance on British Spirits.**—In consideration of the [illegible] caused by Excise regulations in the distillation [illegible] spirits in the U.K., there shall be paid to any [illegible] such spirits, on the exportation thereof, [illegible] warehouse, or on depositing the same in a [illegible] and after the 5th of March, 1860, the [illegible] of 2d per gallon, computed at hydrometer proof; and [illegible] rectifier, who, on or after such date, has or shall [illegible] in a Customs warehouse, spirits distilled and [illegible] the U.K., the following allowance, that is to say, on [illegible] of the nature of British compounds not exceeding [illegible] ascertained by Sikes' hydrometer, an allowance of 3d. per [illegible] and on spirits of the nature of spirits of wine, an allowance of 2d. per gallon, such gallons being computed respectively at *hydrometer proof*.

THE ALLOWANCE OF 2D. PER GALLON NOT TO BE PAID UNTIL THE SPIRITS BE ACTUALLY EXPORTED OR USED FOR FORTIFYING, &c.—The allowance of 2d. per gallon granted by the above quoted section in respect of British spirits deposited in a Customs warehouse, shall not be paid until a certificate from the proper officer of Customs shall be produced to the officer of Excise appointed to pay the said allowance that such spirits have been

actually exported or used in the said warehouse for fortifying wines, or for any other purpose to which foreign or colonial spirits may be applied under the laws and regulations of the Customs.

THE ALLOWANCE OF 3D. PER GALLON NOT TO BE PAID UNTIL THE SPIRITS BE ACTUALLY EXPORTED OR USED FOR FORTIFYING. —The allowance of 3d. per gallon granted by sec. 4 of 23 & 24 Vict., cap. 129, to any licensed rectifier in respect of rectified spirits of the nature of British compounds not exceeding 11 degrees O.P. by Sikes' hydrometer, shall be payable to any licensed rectifier or compounder, in respect of any compounded spirits deposited under the provisions of this Act. in any warehouse of Customs or Excise and exported to foreign parts, or used in a Customs warehouse for fortifying wines, or for any other purpose to which foreign or colonial spirits may be applied under the laws and regulations of the Customs; but such allowance shall not be paid until a certificate from the proper officer of Customs shall be produced to the officer of Excise appointed to pay the said allowance, that such spirits have been actually exported or used as aforesaid.

Note.—It will be observed that by the above recited provisions it is enacted, that in consideration of the loss and hindrance caused by the Excise regulations, the Act 23 & 24 Vict., cap. 129, s. 4, an allowance of 2d. per proof gallon on spirits of wine and British plain spirits, and 3d. per gallon on British compounds, is ordered to be paid on the exportation thereof from any duty-free warehouse, or on the same being deposited in a Customs warehouse; but that the Act 27 Vict., cap. 12, s. 12, directs that the above allowances as regards British *plain* spirits be not paid until the goods are actually exported, used for fortifying purposes, or by some operation rendered inadmissible for home consumption; and the Act 28 & 29 Vic., cap. 98, s. 12, makes the same provision with regard to British compounds.

ALLOWANCE RECEIVED ON PLAIN BRITISH SPIRITS DEPOSITED PRIOR TO APRIL, 1864, TO BE RE-PAID BEFORE ENTRY FOR HOME CONSUMPTION.—Instead of the regulations contained in G O No. 33, 1864, the Collectors are, in all instances of plain British spirits, deposited in a Customs warehouse previous to the 28th April, 1864, being entered for home consumption, to demand, in addition to the Excise duty thereon, repayment of the 2d. per gallon, granted by the 23 & 24 Vic., cap. 129, on the quantity chargeable with duty; and to compute the amount separately on the warrant and bills; thus—

50 gallons Plain British Spirits.

| | | | |
|---|---|---|---|
| Duty .. .. .. .. .. .. | £25 | 0 | 0 |
| Allowance re-paid .. .. .. | 0 | 8 | 4 |
| | £25 | 8 | 4 |

73/65 CERTIFICATE FOR SPIRITS RENDERED INADMISSIBLE FOR HOME CONSUMPTION.—The officers are directed to issue a certificate in the form approved by G O No. 109, 1864, for any quantity of spirits which has been used for fortifying wines, or on which any operation may have been performed in a Customs warehouse, rendering it inadmissible for home consumption.

The certificate may be issued on the completion of the operation in lieu of being deferred until the spirits are actually exported, the quantity to be inserted in the certificate being the quantity of proof spirit operated upon: and in the event of the removal of such spirits to another port or warehouse, the fact of a certificate in regard to them having been already issued, must be noted in the dispatch.

The officers will further observe that the certificate above referred to, may also be issued immediately on the exportation or shipment as stores of any part of a cask or casks of plain spirits; that the proprietor of the goods is to make written application for the certificate, and that he is entitled to the certificate for any quantity which may have been duly shipped.

The certificate for spirits of wine must be issued, as heretofore, on the deposit thereof, in Customs warehouses.

The officers are to demand repayment of the allowance of threepence per gallon, granted under section 4 of the Act 23 & 24 Vic., cap. 129, upon the entry for home consumption of any British compounded spirits, which may have been warehoused as such prior to the 5th July, 1865; such repayment to be brought to account as directed by G O No. 62, 1864, in the case of British plain spirits entered for home consumption.

80/65 The Board approve of the form of certificate annexed to this minute, to be issued to the officers of Customs under the 12th section of the Act, on any compounded spirits deposited in a Customs warehouse being exported to foreign ports,* or for any other purpose to which foreign and colonial spirits may be applied under the laws and regulations of Customs.

30 & 31 V. c. 82 s. 9

The certificate is to be issued on the written application of the merchant, and when issued, to be forwarded by post to the Collector of Inland Revenue of the collection in which the rectifying house is situated whence the compounded spirits were originally removed.

The officers will observe that the certificate is not to issue until the compounded spirits have been actually exported or used in the warehouse as in the case of plain British spirits, and that the certificate is not to be given in respect to any rectified or compounded spirits, which have been warehoused previous to the passing of the Act, as the rectifier has received the allowance under the certificate given on the deposit of the spirits in warehouse. Nor is the certificate to be given on the exportation or use of spirits of wine for fortifying or other purposes under bond.

70/66 It is directed that the allowance of twopence per gallon on plain British spirits, and threepence per gallon on compounded spirits, payable on certificates from the officers of customs, be, in future (at the option of the person who, according to such certificates, is entitled to receive the same) paid by the Collector, in whose collection is situate the port from which the spirits are exported or used under the Customs regulations, or by the Collector from whose collection the spirits were removed to a Customs warehouse for shipment.

62/64 **16.—Sampling of British Spirits.**—CUSTOMS SAMPLES TO BE RETURNED.—All samples of British spirits drawn, on their arrival in warehouse, for the purpose of ascertaining the strength and checking the permit, must be returned into the cask, and that fact is to be recorded in the warehousing book; and British spirits are to be put on the same footing as to samples allowed the merchants as foreign spirits removed from another part; but no samples of British spirits are to be retained in this department, except on removal or exportation, when one sample must be drawn and retained for the security of the revenue; and a similar sample may be allowed to the proprietor, duty free, as an equivalent.

92/64 In the case of British spirits, either plain or rectified, deposited in a Customs warehouse, one sample may be allowed the proprietor free of duty, on deposit thereof; and another, either on the removal of the spirits to another port, or to an Excise general warehouse, or on the exportation of the same; but no samples are to be retained by this department other than those drawn on the removal, or exportation of the spirits.

M. 6 Feb. 64 MERCHANTS' SAMPLES.—Samples of the usual quantities may be drawn from British spirits removed under through bond for exportation, the Customs officers taking care to certify on the warrant to be passed for the Inland Revenue duty, the quantity proposed to be taken as samples, and that the samples be retained until the warrant duly signed by the officers of Inland Revenue in acknowledgment of the receipt of duty be received.

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## British Wines.

113/67 "Sweets or made wines" made from materials the growth of the Channel Islands or the Isle of Man, and brought from thence into the U.K., are subject to the same rate of duty as foreign wine.

B.O. 21 June, 61 British wine for immediate exportation may be fortified in bond to any extent, not exceeding 10 per cent., on condition that the wine be brought in cask to a bonded warehouse duly approved, and that it be neither manufactured, bottled, nor labelled in bond.

*Cider and perry are also treated* under the same conditions.

**Brixham**, co. Devon, a harbour on the west side of Tor Bay. It is the largest fishing station in the west of England, and ship building is also extensively carried on. It is included in the port of Dartmouth; *which see.*

**Broughty Ferry**, co. Forfar, is included in the port of Dundee; *which see.*

**Burghead**, co. Elgin, a commodious harbour, situated on the Moray Firth. The principal trade is herring fishing. It is included in the port of Inverness; *which see.*

**Burnham**, co. Essex, a creek, situated at the mouth of the river Creech. It is included in the port of Maldon; *which see.*

**Burnham**, co. Somerset, is situated on the river Parret; it is included in and is the boarding station of the port of Bridgewater; *which see.*

**Burnley**, co. Lancaster. **An Excise General Warehouse.**

**Burnt Island**, co. Fyfe, a harbour on the north coast of the Firth of Forth. Principal trade: fishing and the export of coal. It is included in the port of Kirkcaldy; *which see.*

**Burton-on-Trent**, co. Stafford. **An Excise General Warehouse.**

**Caermarthen**, co. Caermarthen, is situated on the river Towy, eight miles from the sea. Import trade: corn, flour, and potatoes. Coastwise import: coal. Export: tinned plates. It is included in the port of Llanelly; *which see.*

## Caernarvon, Port of. C.O.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 36 | 5,848 | 9 | 3,778 | 767 | 46,360 | 269 | 31,344 | 17 | 2,986 | 74 | 4,886 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 449 | 40,622 | 3 | 115 | 452 | 40,737 | 4 | 650 | .. | .. | 4 | 650 |

Number of Boats registered under the Sea Fisheries' Act, 1868. ..... 165

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £34,999 | £152,306 | £7,325 |

Caernarvon, co. Caernarvon, a port situated on the Menai Straits. Exports: slates. Imports: timber, flour and corn.

**Customs Establishment.**

*Collector and Surveyor*, CHARLES COSTELLO.

CLERK (*Second Class*) AND EXAMINING OFFICER.—R. McCormack.

EXAMINING OFFICER.—*Third Class.*—Edward E. Cuming.

*O.D.O.—Second Class.*—J. T. O. Richards, R. Humphreys.

CREEKS: Pwllheli; P.C.O., John Francis.
Portinllaen; P.C.O., Thomas R. Owen.
Portmadoc: P.C.O., Edward Jenkins.
*O.D.O.—Second Class.*—John Thomas.
Port Dinorwic: P.C.O., Robert Evens.

There are two **Bonded Warehouses.**

**Culstock,** co. Devon, is situated on the river Tamar, about twenty miles from the sea. It is included in the port of Plymouth; *which see.*

## Campbeltown, Port of. C.N.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 45 | 5,957 | .. | .. | 576 | 47,550 | 1 | 86 | .. | .. | 401 | 40,060 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 30 | 1,570 | 3 | 291 | 33 | 1,861 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 322

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1873. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £66,581 | £63 | .. |

Campbeltown is situated at the head of a loch of the same name, towards the south-east extremity of the Peninsula of Cantire, Argyleshire. The loch forms a splendid harbour, as many as 200 vessels have been counted at one time sheltered within its limits. Considerable quantities of barley are imported and used by the numerous distilleries in the neighbourhood, and whiskey,

[redacted]

[illegible]

[illegible]

[illegible

shall be found on the premises or in the possession of any person who shall sell cards, and which shall not be in separate packs enclosed in wrappers as aforesaid, shall be forfeited, and the same and also all wrappers found in any house or place whatsoever which shall have been used for enclosing cards, and removed or got off therefrom may be taken and carried away by any officer of Inland Revenue, and be destroyed or otherwise disposed of as the Commissioners shall direct, and for the purpose of such seizure it shall be lawful for any such officer, under the authority of a warrant for that purpose specially granted by any two of the Commissioners or any Justice of the Peace, to enter in the day time any house or place in which there shall be reason to suspect that any cards not enclosed in stamped wrappers, or any wrappers that have been used as aforesaid are deposited or kept, and to search for the same, and if necessary such officer may break open the door of any room or closet, or any box, trunk, or case, in which any such cards or wrappers are suspected to be contained, and all cards so found shall be deemed to be kept and intended for sale, unless the contrary shall be proved.

THE NAME AND ADDRESS OF MAKER TO BE PRINTED ON EACH WRAPPER, AND STAMP NOT TO BE CANCELLED.—Upon the wrapper of every pack of cards sold or sent or delivered out by any maker of cards there shall be printed his name, and the place at which he shall be licenced to sell cards, in manner to be approved by the said Commissioners, but except as is provided by the next succeeding section, no cards shall be sold, or sent, or delivered out by any maker the stamp upon the wrapper of which shall be cancelled or defaced, or in any way damaged or injured; and for every pack of cards sold, or sent, or delivered out by any maker of cards, on the wrapper of which shall not be printed, as hereby required, such name and place, or except as aforesaid, the stamp on which wrapper shall be cancelled or in any way defaced, damaged or injured, he shall forfeit the sum of £5; and cards enclosed in a wrapper having the name of a maker thereon, or otherwise purporting to be made by him, shall be deemed to have been made by him, unless the contrary shall appear.

RETAILERS TO CANCEL STAMP BEFORE SELLING.—Every person who shall sell cards other than a maker of or dealer in cards selling wholesale to persons who buy to sell again, shall, before he shall deliver or send out a pack of cards, on the sale thereof, cancel the stamp on the wrapper denoting the duty by this Act charged on a pack of cards, by writing or impressing in ink his name upon such stamp, or in default thereof he shall forfeit the sum of £5.

FRAUDULENT USE OF STAMPS.—If any person shall remove or get off, or aid, or assist in removing, or getting off from any pack of cards any wrapper which shall have been used for enclosing the same with intent that such wrapper shall be again used for enclosing any other cards, or shall use any wrapper so removed or got off for enclosing any such other cards, or shall sell or utter any such last mentioned wrapper or any cards enclosed therein, knowing the said wrapper to have been so removed or got off as aforesaid, or shall knowingly have in his possession, or in his premises any wrapper which shall have been so removed or got off, with intent that the same might be used for enclosing other cards, or shall be guilty of any fraudulent act, contrivance, or device whatever relating to the duty by this Act chargeable in respect of cards, he shall forfeit the sum of £20; and it shall be lawful for the said Commissioners to refuse to grant licence to sell cards to any person who shall have been convicted of any such offence.

CARDS STAMPED BEFORE THE PASSING OF THE ACT, IMPORTED CARDS, AND TOY CARDS.—Provided that cards in packs, each pack containing an Ace of Spades duly stamped under the said Act of the 9 George IV., and also cards duly imported enclosed in wrappers according to the C. C. Act, 1853, may lawfully be sold as if this Act had not been made; and provided that it shall be lawful for any person possessed of cards previously sold and opened, used and played with to sell the same to any licenced maker of cards without having a licence for selling cards, and without such cards being enclosed in a wrapper provided under this Act, and if any such cards shall be afterwards sold, or sent, or delivered out by the said maker, they shall be subject to all the provisions of this Act, and for the purposes of this Act such maker shall be deemed to be the maker of such cards; and provided that this Act shall not extend to charge with stamp duty *bona fide* toy cards not exceeding in length 1¾in., or in width 1¼in.

UNSTAMPED CARDS MAY BE EXPORTED.—Provided also that any licensed maker of cards who shall have given security as hereinafter required, may export cards made by him on the premises specified in his licence to the Isle of Man or to foreign parts, without being enclosed in wrappers provided under this Act, under

the conditions and provisions hereinafter mentioned; that is to say, before any cards intended for exportation shall be removed from the premises of the licenced maker, notice of the intention to export them shall be given by the maker to the said Commissioners, or to some officer of Inland Revenue authorized to receive the same, at the chief office in London, or at the place at which the maker shall be licenced, specifying the quantity of packs and the description of the cards to be exported, the ports or places from and to which respectively, and the name of the ship or vessel in which the cards are to be exported; and the said Commissioners or officer shall issue to the maker a certificate in such form as the Commissioners shall approve, authorizing the removal and exportation of the cards in conformity with the notice, and thereupon the cards may be removed from the premises of the maker, and shall be deposited on board the said ship or vessel within a certain period to be specified in the certificate, not exceeding in any case seven days from the date thereof; and if the said cards or any of them shall be found at any place whatever within the United Kingdom after the expiration of such period, or at any place other than the port or place of exportation, or in transit thereto, before the expiration thereof, or at any place and at any time not accompanied by such certificate, the same shall be forfeited and may be seized by any officer of Inland Revenue, and disposed of as by this Act is provided as to cards forfeited. Provided that before any maker of cards shall be permitted to export cards not enclosed in wrappers under this Act, he shall give bond to Her Majesty in the penalty of £500, with one or more sureties to the satisfaction of the Commissioners, conditioned for the due exportation in conformity with the provisions of this Act, of all cards which he shall be authorized to export, which bond and the condition thereof shall be in such form and terms as the Commissioners shall require.

A. 14 IMPORTATION OF PLAYING CARDS.—No part or parcel of playing cards imported into the U.K. may be sold, exposed, or kept for sale without being separately enclosed in a wrapper provided by the Commissioners of Inland Revenue, penalty for contravention, £10 for each pack; or if the offender be a licenced maker, then £20, and all such cards so offered, exposed or kept for sale may be seized and taken by any officer of Customs or Inland Revenue.

15 WRAPPERS FOR IMPORTED CARDS.—The Commissioners of Inland Revenue shall provide wrappers for enclosing cards imported into the U.K. in such form and with such device and with any words and figures thereon as they shall think proper, and shall appoint an officer, at any port or place where the same shall be required, to enclose in such wrappers any cards imported; and every such officer, on reasonable notice and upon delivery to him of a certificate under the hands of the proper officer of Customs at the port where any cards shall be imported, that the duties by law charged on such cards imported have been duly paid, and specifying such particulars as the Commissioners of Inland Revenue shall direct, shall enclose every pack of such cards in one of such wrappers, and securely fasten the same by means of some adhesive substance, in such manner as the said last-mentioned Commissioners shall direct; and no such cards shall be delivered out of the custody of the officers of Customs until they shall be enclosed in such wrappers as aforesaid; and if any such cards, or any cards made in the U.K., and purporting to be or intended to be represented as cards imported, or which shall not be *bona fide* waste cards as aforesaid, or packs of cards in respect of which the stamp duties shall have been paid, shall be found in any part of the U.K. not enclosed in any such wrapper as aforesaid, all such cards shall be forfeited, and may be seized and taken by any officer of Customs or Inland Revenue, and shall be disposed of as the Commissioners of Inland Revenue shall direct.

16 FORGERY OF WRAPPERS.—Forgery of wrappers, felony.

## Cardiff, Port of. C.F.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 2319 | 857,722 | 78 | 31,011 | 2730 | 235,906 | 4106 | 1,535,700 | 717 | 410,020 | 6994 | 600,805 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 76 | 21,472 | 64 | 11,265 | 140 | 32,737 | 1 | 501 | 1 | 76 | 2 | 577 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 1

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £1,081,089 | £4,938,496 | £17,921 |

Cardiff, co. Glamorgan, a port situated at the north-east extremity of the Bristol Channel. There is a good roadstead, known as Penarth Roads, and extensive docks, but the latter are now insufficient to accommodate the rapidly increasing trade, and steps are being taken to remedy this deficiency. Imports: iron ore, timber, grain, provisions, sugar, tobacco, esparto grass, copper ore, &c. Exports: coal, coke, patent fuel, and iron manufactured goods.

**Customs Establishment.**

*Collector* THOMAS S. MILLER.

CHIEF CLERK.—William H. Godfrey.

CLERKS.—*First Class.*—Thomas Davis, Francis M. Leonard. *Second Class.*—Edward S. Stockdale, James Dunbar, Sydney W. Hurford, Frederick Jones, Wm. L. Massey.

*Writers.*—R. F. Banfill, G. J. Hodgson, W. T. Wheeler.

SURVEYOR.—*Third Class.*—William B. Ramsey.

EXAMINING OFFICERS.—*First Class.*—Daniel Rhys, David Ireland. *Second Class.*—John Gordon, John Ellis, John Robinson, E. McEllicott. *Third Class.*—Thomas Snook, Samuel Arthur, William Picken, William P. Hendy, Henry Jones. One vacancy.

*O.D.O.—Acting Examining Officers.*—W. Rees, F. Charley.

*O.D.O.—First Class.*—D. Johns, J. Davies, J. T. Francis, W. Peters, W. Davies, J. Stanley, J. Winn. *Second Class.*—T. Rees, J. W. Noel, W. M. Thomas, E. Christopher, F. R. H. Mitchell, J. E. Ireland, J. Williams, H. R. J. Purnell, W. C. Harrison, E. W. Galvin, T. Hopkins, T. M. Mitchell, E. Evans, G. Rusher. *Supernumerary.*—H. W. Thomas, J. J. McAllister.

CREEKS: Aberthaw, Barry and Sully: P.C.O., (vacant.)

**Bonded Warehouses.**

No. 1.—Bute Street, Joseph Elliott & Sons, ships' general stores, and wines and spirits.
" 2.—Royal Arcade, W. W. Nell, wines and spirits.
" 3.—West Bute Docks, Peake Brothers, general bonded goods and tobacco for ships' stores only.
" 4.—Westgate Street, Fulton, Dunlop & Co., wines and British and Foreign spirits.
" 5.—West Bute Dock, S. Collingdon, wines and spirits.
" 8.—West Wharf, Hunt & Hardess, " "
" 9.—Bute Street, D. R. Williams, general bonded goods and tobacco for ships' stores only.
" 10.—Bute Street, Frazer & Co., " " " "
" 11 Stack A.—East Bute Dock, The Bute Trustees, all bonded goods, and tobacco warehouse.
" 15.—West Bute Dock, G. F. Webb & Co., ships' general stores and tobacco for ships' stores only.

## Cardigan, Port of. C.A

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 1 | 132 | .. | .. | 502 | 15,511 | .. | .. | .. | .. | 68 | 4,133 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 112 | 6,986 | 1 | 65 | 113 | 7,051 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868..... 89

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £500 | .. | .. |

Cardigan, co. Cardigan, a port situated on the river Tievy. Trade almost confined to coasting vessels.

**Customs Establishment.**

*Superintendent of Customs and Mercantile Marine.*—JOHN MORGAN.

*O.D.O.—Second Class.*—John Hugh.

CREEK: Fishguard; P.C.O., Hugh Davies.

**No Bonded Warehouse.**

## Carlisle, Port of. C.L.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 16 | 4,945 | 5 | 2,307 | 419 | 84,230 | 2 | 647 | 3 | 1,306 | 730 | 112,873 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 20 | 1,879 | 4 | 691 | 24 | 2,570 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 19

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £68,322 | £400 | £19,528 |

Carlisle, co. Cumberland, situated on the river Eden. Trade, principally importation coasting of wines, spirits, tea, coffee, &c. for home consumption.

**Customs Establishment.**

*Collector and Examining Officer*, ISAAC WALKER.

CLERK *(Second Class)* AND EXAMINING OFFICER.—John M. Ramsay.

*O.D.O.—Second Class.*—J. Ivinson, J. V. Murlis.

CREEK: Silloth; P.C.O., Charles Collins.

**Bonded Warehouses.**

Wines and spirits—Nos. 1, 4, 7 & 11, Halstead & Pearson.
" " 2, 3 & 9, Hope, Sons & Bendle.
" " 5, M. Gilkerson.
" " 6, J. R. Unwin.
" " 12, R. R. Graham.
" " 14 & 15, County Hotel and Wine Company.
Dry goods " 8, T. Blair.
" " 10, A. & W. T. Pattinson and others.

**Carrick-on-Suir**, co. Tipperary. **An Excise General Warehouse.** Warehouse Keeper, Andrew Hall.

**Castletown**, the capital of the Isle of Man, is situated on the south side of the island. The trade is limited to the reception of dutiable goods under bond, and the landing of a few cargoes of timber annually.

**Customs Establishment.**

*Collector and Examining Officer*, ROBERT Q. CRELLIN.

EXAMINING OFFICER.—*Third Class.*—R. McMahon.

*O.D.O.—Second Class.*—J. Clague.

**No Bonded Warehouse.**

## Cattle.

THE CONTAGIOUS DISEASES (ANIMALS) ACT, AUGUST, 1869.

The clauses below quoted, or of which a précis is given are those which specially regulate, restrict, or prohibit the importation of foreign cattle, fodder, &c.

3 **Privy Council may define the limits of Ports.**—By this section power is given to the Privy Council to define for the purposes of this Act the limits of ports.

**The Privy Council may prohibit the landing of cattle.**—The Privy Council may from time to time by order, prohibit

[illegible] any specified kind or country, [illegible] part thereof, or elsewhere [illegible] or parts, or than in some [illegible]

s. 23 **All animals within a port, under certain conditions to be deemed foreign.** [illegible] contained in [illegible] in respect [illegible] animals for the time [illegible] subject to an order [illegible] foreign animals, [illegible]

s. 22 **Quarantine.**—[illegible] Privy Council to impose [illegible] any foreign [illegible]

s. 21 **Penalties for illegally landing cattle.**—The penalty for landing [illegible] Privy Council [illegible] for landing prohibited [illegible] any proceeding under this Act [illegible] provided for the same [illegible]

s. 20 **Monthly return of the number of diseased animals landed.**—[illegible] once in every [illegible] the Privy Council, a return of the [illegible] any port in Great [illegible] within the then last [illegible] affected with any con[illegible] the disease, and the ports [illegible] brought, and the mode [illegible] disposed of.

s. 25 **Local authorities may provide accommodation for the landing, &c. of cattle.**—A [illegible] authority is empowered to provide [illegible] for the landing, reception, sale [illegible] animals.

s. 24 **The Markets and Fairs Clauses Act incorporated with this Act.** The Markets and Fairs Clauses Act, 1847, is incorporated with this part of this Act, and for the purposes of the application and incorporation of that Act in conjunction with this part of this Act any place provided by a local authority under this Act for the landing, reception, sale or slaughter of foreign animals shall be deemed a market, and this part of this Act shall be deemed the special Act, and the prescribed limits shall be deemed to be the limits of the lands acquired for the purposes of this part of this Act; and bye-laws shall be approved by the Privy Council, which approval shall be sufficient without any other approval, proper notice of application for approval having been given.

s. 30 **The privilege for wharves not to be revoked.**—When a local authority has fitted up, with the sanction of the Privy Council, wharves, markets, &c., for the landing, sale, &c. of foreign animals in a part of a port defined by the Privy Council, it shall

not be lawful for the Privy Council, so long as importation of foreign animals at that port is allowed, but under restriction, to revoke the definition so as to exclude any part of the site of such wharf, market, &c., except with the consent of the local authority. Any wharves, markets, &c., provided by a railway may, with the sanction of the Privy Council, be used for the purposes of this part of this Act.

5 **Powers to the Privy Council.**—The Privy Council may from time to time make such orders as they think expedient for all or any of the following purposes :—

For insuring animals brought by sea to Great Britain a proper supply of food and water during the passsage and on landing.

For protecting such animals from unnecessary suffering during the passage and on landing.

And for regulating the movement of animals, the cleansing and disinfecting of buildings, &c., &c., &c., and

Every such order shall have the like effect as if it had been enacted by this Act.

8 **Landing of hay, fodder, &c.**—The Privy Council may from time to time by order, make such regulations as they think expedient for prohibiting or regulating the landing of any hay, straw, fodder, or other article brought from any place out of the U.K., or for causing the same to be destroyed if landed, should it appear to the Privy Council that contagion or infection may thereby be conveyed to animals.

If any person lands or attempts to land any hay, straw, fodder, or other article in contravention of any such order, the same shall be forfeited in like manner as goods, the importation whereof is prohibited by the Acts relating to the Customs are liable to be forfeited, and the person so offending shall be liable to such penalties as are imposed on persons importing or attempting to import goods prohibited by the Customs, without prejudice to any proceeding against him under this Act, or under any such order, but so that no person be punished twice for the same offence.

**Penalties.**—Penalty for each offence against this Act, a sum not
8 exceeding £20, except when otherwise provided for by this Act or by the orders of the Privy Council.

When an offence is committed with respect to more than four animals, a penalty not exceeding £5 for each may be imposed instead of the penalty of £20.

For an offence committed in relation to offal, dung, hay, straw, &c., a further penalty, not exceeding £10 may be inflicted in respect of every half ton in weight of the same after the first half ton.

6. **Disposal of penalties.**—One half of every penalty or forfeiture recovered under this Act is to be paid to the person who sues or proceeds for the same.

the landing of foreign animals of any specified kind or country, either generally or in any specified port, or part thereof, or elsewhere than in some specified port or ports, or than in some defined part or parts thereof.

s. 19 **All animals within a port, under certain conditions to be deemed foreign.**—Where any of the regulations contained in the 4th schedule to this Act, are in operation in respect to a part or a defined part thereof, then all animals for the time being within that port or defined part shall, subject to an order of the Privy Council to the contrary, be deemed foreign animals, and the same regulations shall apply thereto.

s. 20 **Quarantine.**—Power is given to the Privy Council to impose quarantine on the landing of horses, and all or any foreign animals.

s. 21. **Penalties for illegally landing cattle.**—The penalty for landing any animals in contravention of any order of the Privy Council is forfeiture, and the same penalties as for landing prohibited Customs goods, without prejudice to any proceeding under this Act, but so that no person be twice punished for the same offence.

s. 22 **Monthly return of the number of diseased animals landed.**—There shall be published in the *London Gazette*, once in every month, under the direction of the Privy Council, a return of the number of foreign animals brought by sea to any port in Great Britain, which on inspection on landing, within the then last preceding month have been found to be affected with any contagious or infectious disease, specifying the disease, and the ports from which and to which such animals are brought, and the mode in which such animals have been disposed of.

s. 23 **Local authorities may provide accommodation for the landing, &c. of cattle.**—A local authority is empowered to provide wharves, sheds, markets, &c., &c., for the landing, reception, sale and slaughter of foreign animals.

s. 24 **The Markets and Fairs Clauses Act incorporated with this Act.**—The Markets and Fairs Clauses Act, 1847, is incorporated with this part of this Act; and for the purposes of the application and construction of that Act in conjunction with this part of this Act any place provided by a local authority under this Act for the landing, reception, sale or slaughter of foreign animals shall be deemed a market, and this part of this Act shall be deemed the special Act, and the prescribed limits shall be deemed to be the limits of the lands acquired for the purposes of this part of this Act; and bye-laws shall be approved by the Privy Council, which approval shall be sufficient without any other approval, proper notice of application for approval having been given.

s. 30 **The privilege for wharves not to be revoked.**—When a local authority has fitted up, with the sanction of the Privy Council, wharves, markets, &c., for the landing, sale, &c. of foreign animals in a part of a port defined by the Privy Council, it shall

not be lawful for the Privy Council, so long as importation of foreign animals at that port is allowed, but under restriction, to revoke the definition so as to exclude any part of the site of such wharf, market, &c., except with the consent of the local authority. Any wharves, markets, &c., provided by a railway may, with the sanction of the Privy Council, be used for the purposes of this part of this Act.

**Powers to the Privy Council.**—The Privy Council may from time to time make such orders as they think expedient for all or any of the following purposes :—

For insuring animals brought by sea to Great Britain a proper supply of food and water during the passsage and on landing.

For protecting such animals from unnecessary suffering during the passage and on landing.

And for regulating the movement of animals, the cleansing and disinfecting of buildings, &c., &c., &c., and

Every such order shall have the like effect as if it had been enacted by this Act.

**Landing of hay, fodder, &c.**—The Privy Council may from time to time by order, make such regulations as they think expedient for prohibiting or regulating the landing of any hay, straw, fodder, or other article brought from any place out of the U.K., or for causing the same to be destroyed if landed, should it appear to the Privy Council that contagion or infection may thereby be conveyed to animals.

If any person lands or attempts to land any hay, straw, fodder, or other article in contravention of any such order, the same shall be forfeited in like manner as goods, the importation whereof is prohibited by the Acts relating to the Customs are liable to be forfeited, and the person so offending shall be liable to such penalties as are imposed on persons importing or attempting to import goods prohibited by the Customs, without prejudice to any proceeding against him under this Act, or under any such order, but so that no person be punished twice for the same offence.

**Penalties.**—Penalty for each offence against this Act, a sum not exceeding £20, except when otherwise provided for by this Act or by the orders of the Privy Council.

When an offence is committed with respect to more than four animals, a penalty not exceeding £5 for each may be imposed instead of the penalty of £20.

For an offence committed in relation to offal, dung, hay, straw, &c., a further penalty, not exceeding £10 may be inflicted in respect of every half ton in weight of the same after the first half ton.

**Disposal of penalties.**—One half of every penalty or forfeiture recovered under this Act is to be paid to the person who sues or proceeds for the same.

**Regulations for the landing of Animals.**

SCHEDULE FOUR: regulations that may be applied to the landing, movement and disposal of animals.

Sched. 4. 1.—These regulations are to have effect with respect to such foreign animals to which they are from time to time applied by order of the Privy Council.

2.—Such foreign animals are to be landed only at parts of ports defined by special orders of the Privy Council for the several ports as places where foreign animals may be landed.

3.—They are to be landed in such manner, within such times, and subject to such supervision and control as the Commissioners of Customs may from time to time direct.

4.—The owner, consignee or other person landing them, is either before landing them, or within twelve hours after landing them, at his own expense, to mark them as follows: in case of cattle, by clipping the hair off the end of the tail, and in such further manner, if any, as the Privy Council from time to time prescribe.

5.—They are not to be moved from the place of landing or lairs adjacent thereto approved by the Privy Council, except as follows:—

(*a.*)—After the expiration of twelve hours from the time of landing, or such other period as the Privy Council from time to time prescribe.

(*b.*)—On a certificate from the veterinary inspector appointed in this behalf by the Commissioners of Customs, certifying that they are free from contagious or infectious disease.

6.—They are not to be moved alive out of the part of the port of landing from time to time defined in that behalf by the Privy Council.

7.—Notwithstanding anything in these regulations, where a vessel comes into a port having on board animals maimed or injured on the voyage, the owner, consignee, or other person in charge thereof, or the master of the vessel, shall, if directed by the veterinary inspector aforesaid, or may if he thinks fit, slaughter those animals, or any of them immediately on their being landed; but the carcase, hide, skin, hair, wool, horn, hoof or offal of any such animal or any part thereof is not to be moved from the place of landing, or some lair or slaughter-house adjacent thereto approved by the Privy Council, without a certificate from the veterinary inspector, aforesaid, certifying that it is not likely to introduce or spread contagious or infectious disease.

## Order of the Privy Council, 20th Dec., 1871.

158 **Transit of animals by sea.**—In this part of this Order the term animals *extends to all* ruminating animals and to horses.

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contagious or infectious disease is detected in any animal of the cargo, every animal in each separate part of the cargo shall be dealt with as if the disease had been detected in an animal in each separate part.

Where any foreign animal forming part of one cargo has not been kept separate from any foreign animal forming part of another cargo, all the foreign animals forming such cargoes shall be treated as forming one cargo.

A veterinary inspector of the Privy Council may detain, for any period that he thinks necessary or proper, any foreign animals (including horses and other animals not within the definition of animals in the Act of 1869), which he has reason to suspect are affected with any contagious or infectious disease, or may introduce any such disease.

If any foreign sheep or swine are found to be affected with any contagious or infectious disease (except cattle plague), such sheep or swine shall be kept separate from those of the same cargo not found to be so affected; and the slaughter of those not found to be so affected may, with the permission of the veterinary inspector of the Privy Council, be begun at any time before the expiration of the twelve hours' detention, and be continued without intermission.

No animal, carcase, hide, meat, or offal, and no hay, straw, litter, or other thing commonly used for food of animals, or otherwise for or about animals, and no dung, shall be removed from the lair or other place adjacent to the landing place where foreign animals are detained, except with the permission of the veterinary inspector of the Privy Council, and if the inspector is of opinion that any such animal or thing as aforesaid may introduce any contagious or infectious disease, the same shall be slaughtered, destroyed, or otherwise dealt with in accordance with the instructions from time to time given by the Privy Council.

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THE SECOND SCHEDULE.

72 | 84 | 72

| | | | |
|---|---|---|---|
| Russia | Germany | Italy | * Belgium |
| Austria | Turkey | Greece | † France |

Subject to any provision in this or any other Order to the contrary, all the regulations, in the fourth schedule to the Act of 1869 shall apply to cattle brought from any port of any of the countries comprised in the second schedule to this Order; and, subject as aforesaid, all such cattle shall be slaughtered within ten days after the landing thereof, exclusive of the day of landing.

The landing of foreign cattle elsewhere than at a landing place for slaughter shall be subject to the following conditions:—

First.—That the vessel in which they are imported has not, within three months before taking them on board, had on board any cattle exported from any port of any of the countries comprised in the second schedule to this Order.

Secondly.—That the vessel has not, since taking on board the cattle imported, entered any port of any of those countries.

Thirdly.—That the cattle imported have not, while on board the vessel, been in contact with any cattle exported from any port of any of those countries.

And foreign cattle shall not be landed elsewhere than at a landing place for slaughter, unless and until—

1.—The owner or charterer of the vessel in which they are imported, or his agent in Great Britain, has entered into a bond to Her Majesty the Queen in a sum not exceeding one thousand pounds, with or without a surety or sureties, to the satisfaction of the Commissioners of Her Majesty's Customs, conditioned for the observance of the foregoing conditions in relation to cattle to be landed under this Order from the vessel; and

2.—The master of the vessel has on each occasion of importation of cattle therein satisfied the Commissioners of Her Majesty's Customs or their proper officer, by declaration made and signed or otherwise, that none of the cattle then imported therein have been exported from any port of any of the countries comprised in the second schedule to this Order, and that the foregoing conditions have been observed in relation to all the cattle then imported therein.

Foreign animals landed from a vessel elsewhere than at a landing place for slaughter, shall not be moved therefrom or be allowed to come in contact with any

[illegible] and the next following thirtieth day of [illegible] in a railway sheep freshly [illegible] so as to protect the sheep [illegible] ventilated.

**Cleansing and disinfecting pens and vehicles.**—Every pen, [illegible] carrying animals on land, shall, on [illegible] and before any other [illegible] in manner following:—

[illegible] vehicle, and [illegible] sheep, swineherd, horse, and other [illegible]

[illegible] pen, carriage, truck, horse box, or [illegible]

[illegible] in the application to the floor [illegible] with recent animals or their droppings [illegible] made by mixing good [illegible] water, and containing in each gallon of lime [illegible] carbolic acid, or one-fifth [illegible] sulphuric acid, or four ounces of fresh dry chloride [illegible] immediately before use.

[illegible] pen, carriage, truck, horse box, or vehicle shall be well [illegible] from contact with animals.

**Penalties.**—[illegible] to be done in contravention of [illegible] the owner and the master or the [illegible] the owner in which,—and the owner and [illegible] are put on board of or landed from vessels at [illegible] carrying or working a railway on [illegible] of a road or a railway, or of the [illegible] and unloaded, the consignor of the [illegible] such thing so done or omitted [illegible] offence against this Order:

[illegible] shall be liable to a penalty under this part of this [illegible] sheep as freshly shorn, where it is proved that the sheep have [illegible] before the time of the commission of the [illegible]

**Ports at which foreign animals may be landed.**—Foreign [illegible] shall not be landed at any place except the following ports:—

THE FIRST SCHEDULE.

| | | | |
|---|---|---|---|
| [illegible] | [illegible] | Southampton | Plymouth |
| [illegible] | [illegible] | Liverpool | Portsmouth |
| [illegible] | [illegible] | London | Shields, North |
| [illegible] | Harwich | Middlesborough | Shields, South |
| [illegible] | Hull | Newcastle-upon-Tyne | Shoreham |
| [illegible] | Kirwall | Newhaven | Southampton |
| [illegible] | Leith | Penzance | Sunderland |
| | | | Weymouth |

**Regulations for the landing of foreign animals.**—Foreign animals landed at any port shall be landed in such manner, within such times, and subject to such supervision and control, as the Commissioners of Her Majesty's Customs from time to time direct, and when landed shall be placed under the charge of a veterinary inspector appointed in that behalf by the Privy Council, and shall be dealt with in accordance with the instructions from time to time given by the Privy Council.

Foreign animals shall, except as in this Order provided, be detained for at least twelve hours after landing, in some lair or other proper place adjacent to the landing place, and shall be inspected by the veterinary inspector of the Privy Council.

Where one part of a cargo of foreign animals is landed at one place, and another part is landed at another place, or where parts of a cargo of foreign animals are landed at different times at the same place, the twelve hours' detention shall commence from the time of the landing of the last animal of the cargo; and if any

contagious or infectious disease is detected in any animal of the cargo, every animal in each separate part of the cargo shall be dealt with as if the disease had been detected in an animal in each separate part.

Where any foreign animal forming part of one cargo has not been kept separate from any foreign animal forming part of another cargo, all the foreign animals forming such cargoes shall be treated as forming one cargo.

A veterinary inspector of the Privy Council may detain, for any period that he thinks necessary or proper, any foreign animals (including horses and other animals not within the definition of animals in the Act of 1869), which he has reason to suspect are affected with any contagious or infectious disease, or may introduce any such disease.

If any foreign sheep or swine are found to be affected with any contagious or infectious disease (except cattle plague), such sheep or swine shall be kept separate from those of the same cargo not found to be so affected; and the slaughter of those not found to be so affected may, with the permission of the veterinary inspector of the Privy Council, be begun at any time before the expiration of the twelve hours' detention, and be continued without intermission.

No animal, carcase, hide, meat, or offal, and no hay, straw, litter, or other thing commonly used for food of animals, or otherwise for or about animals, and no dung, shall be removed from the lair or other place adjacent to the landing place where foreign animals are detained, except with the permission of the veterinary inspector of the Privy Council, and if the inspector is of opinion that any such animal or thing as aforesaid may introduce any contagious or infectious disease, the same shall be slaughtered, destroyed, or otherwise dealt with in accordance with the instructions from time to time given by the Privy Council.

THE SECOND SCHEDULE.

| | | | |
|---|---|---|---|
| Russia | Germany | Italy | * Belgium |
| Austria | Turkey | Greece | † France |

Subject to any provision in this or any other Order to the contrary, all the regulations, in the fourth schedule to the Act of 1869 shall apply to cattle brought from any port of any of the countries comprised in the second schedule to this Order; and, subject as aforesaid, all such cattle shall be slaughtered within ten days after the landing thereof, exclusive of the day of landing.

The landing of foreign cattle elsewhere than at a landing place for slaughter shall be subject to the following conditions:—

First.—That the vessel in which they are imported has not, within three months before taking them on board, had on board any cattle exported from any port of any of the countries comprised in the second schedule to this Order.

Secondly.—That the vessel has not, since taking on board the cattle imported, entered any port of any of those countries.

Thirdly.—That the cattle imported have not, while on board the vessel, been in contact with any cattle exported from any port of any of those countries.

And foreign cattle shall not be landed elsewhere than at a landing place for slaughter, unless and until—

1.—The owner or charterer of the vessel in which they are imported, or his agent in Great Britain, has entered into a bond to Her Majesty the Queen in a sum not exceeding one thousand pounds, with or without a surety or sureties, to the satisfaction of the Commissioners of Her Majesty's Customs, conditioned for the observance of the foregoing conditions in relation to cattle to be landed under this Order from the vessel; and

2.—The master of the vessel has on each occasion of importation of cattle therein satisfied the Commissioners of Her Majesty's Customs or their proper officer, by declaration made and signed or otherwise, that none of the cattle then imported therein have been exported from any port of any of the countries comprised in the second schedule to this Order, and that the foregoing conditions have been observed in relation to all the cattle then imported therein.

Foreign animals landed from a vessel elsewhere than at a landing place for slaughter, shall not be moved therefrom or be allowed to come in contact with any

other animals until they have been examined by the veterinary inspector appointed in that behalf by the Privy Council, and according to the result of such inspection the following consequences shall ensue:—

1.—If the inspector certifies that all the animals landed from the vessel are free from contagious or infectious disease, they shall thereupon cease to be deemed foreign animals.

2.—If the inspector certifies, with respect to any one or more of the animals landed from the vessel, that it or they is or are affected with any contagious or infectious disease, all the animals then imported in the vessel shall be slaughtered or otherwise dealt with in accordance with the instructions from time to time given by the Privy Council.

The regulations of the fourth schedule to the Act of 1869 shall not apply to any milch cow brought from a port of any of the countries comprised in the second schedule to this Order—

provided the Commissioners of Her Majesty's Customs are, on each occasion of the same being so brought, satisfied that the same has been taken from Great Britain to that port, and has not been landed at that port or at any other port of any of those countries; and in relation to the landing, on any occasion, of any such milch cow in Great Britain elsewhere than at a landing place for slaughter, the condition that the vessel has not, since taking on board the cattle imported, entered any port of any of those countries, shall not operate, provided the Commissioners of Her Majesty's Customs are, on each occasion, satisfied as aforesaid; and the twelve hours' detention may be enforced on board the vessel.

In the case of a foreign animal which is brought in a vessel from any country other than those comprised in the second schedule to this Order, but which was not taken on board for importation into Great Britain, the twelve hours' detention may be enforced on board the vessel.

If a vessel arriving at a port has on board the carcase of a foreign animal (including a horse) which was taken on board for the purpose of importation, but has died on the voyage, the master of the vessel shall, immediately on arrival, report the fact to the principal officer of Her Majesty's Customs at the port.

No such carcase shall be landed or discharged from the vessel without permission in writing of the principal officer.

Where it appears to the principal officer of Her Majesty's Customs at a port, with respect to any foreign animal (including a horse or other animal not within the definition of animals in the Act of 1869,) or any hay, straw, fodder, or other article brought by sea to the port, that contagion or infection may be thereby conveyed to animals, he may seize and detain the same, and he shall forthwith report the facts to the Commissioners of Her Majesty's Customs, who may give such directions as they think fit, either for the slaughter or destruction or the further detention thereof, or for the restoration thereof to the owner on such conditions, if any, (including payment by the owner of expenses incurred by them in respect of detention thereof), as they think fit.

**Marking foreign animals.**—Foreign cattle, sheep, goats, and swine, in a defined part of a port (except sheep, goats, and swine in a defined part of the port of London) shall be marked as follows:—

*Cattle.*—By clipping a broad arrow, about five inches long, on the left quarter (in addition to clipping the hair off the end of the tail, as prescribed by regulation 4 of the fourth schedule to the Act of 1869.)

*Sheep and Goats.*—By clipping a broad arrow, about four inches long, on the forehead.

*Swine.*—By printing a broad arrow, about three inches long, on the left side, with the following composition, namely:—rosin, five parts; oil of turpentine, two parts; and red ochre, one part; melted, and used warm.

## The Carcases of Animals' Order of 1872.

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ORDER OF PRIVY COUNCIL, 11 JULY, 1872.

If an animal (including a horse) on board a vessel in Great Britain, or within three miles of the shore thereof, dies of, or is slaughtered in consequence of being *affected with a contagious* or infectious disease, the master of the vessel shall,

with all practicable speed, cause the carcase thereof to be disinfected on board the vessel in such mode as the Privy Council from time to time direct or approve.

If he fails to do so he shall be deemed guilty of an offence against this Order.

If any person throws or places, or causes, or suffers to be thrown, or placed into, or in any river, stream, canal, or other water in Great Britain, or into or in the sea within three miles of the shore of Great Britain, the carcase of an animal (including a horse) which has died of or been slaughtered in consequence of being affected with a contagious or infectious disease, he shall be deemed guilty of an offence against this Order, unless he shows to the satisfaction of the Justices, before whom he is charged, that he did not know that the same had so died or been slaughtered, and that he could not with reasonable diligence have obtained that knowledge.

It shall not be lawful for any person except with the licence of the Privy Council, to dig up, or cause to be dug up, the carcase or any part of the carcase of any animal (including a horse) buried under a regulation of a local authority or under the direction of a receiver of wrecks.

If any person acts in contravention of the article he shall be deemed guilty of an offence against this Order.

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## Certificates, special and over entry.—*See Duties.*

## Channel Islands.

C.C.A. s. 357 **Definition of.**—Channel Islands to mean Guernsey, Jersey, Alderney and Sark.

. 164 **Ship and cargo to be reported.**—The master of every ship arriving in any of the British possessions in America or the Channel Islands, whether laden or in ballast, shall come directly, and before bulk be broken, to the Custom House for the port or district where he arrives, and there make a report in writing to the proper officer of Customs, in the same form and manner as herein before provided on the arrival of any ship in the U.K., so far as the same may be applicable; and if any goods be unladen from any ship before such report be made, or if the master fail to make such report, or make an untrue report, or do not truly answer the questions demanded of him, he shall forfeit the sum of £50, and if any goods be not reported, such goods shall be forfeited.

. 205 **Ships not to sail from the Channel Islands without clearance.**—No ship or boat belonging wholly or in part to Her Majesty's subjects shall sail from the Channel Islands without a clearance, whether in ballast or having a cargo; and if with cargo the master shall give bond to Her Majesty in double the value of such cargo for the due landing thereof at the port for which such ship or boat clears; and every such ship or boat not having such clearance, or which, having a clearance for the cargo, shall be found light, or to have discharged any part of her cargo before arrival at the port or place of discharge specified in the clearance shall be forfeited.

**Importation of goods into the Channel Islands.**

18 & 19 V. c. 96 s. 18 — TOBACCO, &c., ONLY TO BE IMPORTED IN LEGAL PACKAGES AND IN SHIPS OF A CERTAIN TONNAGE.—No tobacco, cigars or snuff shall be imported into the Channel Islands, nor be carried from any one of the said Islands to another of them, or from one part of any of the said Islands to another part of the same unless in ships of not less burden than 50 tons, except from the U.K. in ships of not less than 40 tons burden, regularly trading from thence to those Islands, nor unless in packages each containing not less than 80lbs. net weight of such tobacco, cigars or snuff, nor unless the provisions in and under which the like sort of goods may be legally imported into the U.K. are complied with, and all tobacco, cigars or snuff imported into the said Islands, or carried, shipped or removed contrary hereto, or which shall be found or discovered to have been on board any ship or boat within one league of the coasts thereof shall be forfeited together with the ship or boat.

**Exportation of goods from the Channel Islands to the U.K.**

18 & 19 V. c. 96 s. 20 — PROHIBITED GOODS NOT TO BE SHIPPED FROM THE CHANNEL ISLANDS TO THE U.K.—If in the Channel Islands any goods, the importation whereof into the U.K. is prohibited, or any goods in any packages, or in any manner in which the same cannot be legally imported into the U.K., shall be shipped or brought to any wharf, quay, or other place in or be water-borne, to be shipped on board any ship clearing or departing from those Islands to the U.K., such goods shall be forfeited, and any person who shall so ship, bring or water-bear to be shipped any such goods, or be otherwise knowingly concerned therein, shall forfeit £100, or treble the value of the goods at the election of the Commissioners of Customs.

23 & 24 V. c. 129 s. 2 — PLAIN BRITISH SPIRITS.—For every gallon of the nature of hydrometer proof of all spirits of the nature or quality of plain British spirits manufactured or distilled in the said Islands, and imported therefrom into the U.K., the countervailing duty of Excise of 10s. 5d.

This duty to be collected by the Customs, and to be dealt with in all respects as if the same had been so imported under Customs laws.

s. 3 — ONLY PLAIN BRITISH SPIRITS MAY BE IMPORTED.—No spirits other than spirits of the nature of plain British spirits as denominated and described in the Excise, the produce and manufacture of any of the said Islands shall be imported into any part of the U.K., on pain of forfeiture thereof, and of all casks, &c., and of the vessel or boat used in the removal or importation thereof, which may be seized by any officer of Customs or Excise, penalty on importation contrary hereto, £100.

C.C.A. s. 82 — **Countervailing duties.**—Any goods of the growth of the Channel Islands, and any goods manufactured in the said Islands form materials of the growth of the said Islands, or from materials

not subject to duty in the U.K., or from materials upon which the duty has been paid in the U.K., and upon which no drawback has subsequently been granted, may be imported into the U.K. from the said Islands respectively without payment of any duty, and such goods shall not be deemed to be included in any charge of duties imposed by any Act on the importation of goods generally from parts beyond the seas; but such goods shall be charged with any proportion of such duties as shall fairly countervail any duties of Excise payable on the like goods the produce or manufacture of the part of the U.K., into which they shall be imported, or payable upon any of the materials from which such goods are manufactured; and all goods manufactured in any of the said Islands from any other materials than the materials aforesaid, shall be declared and taken to be foreign goods.

& 31 V. c. 62 s. 19

**Restrictions on the importation, exportation and removal coastwise of spirits.**—No spirits (B.P. rum excepted) may be imported into or exported from any of the Channel Islands, or removed from one Island to another, or carried coastwise from one part to another part of any of the said Islands, or shipped in order to be so removed, in any ship of less than *40 tons burden, or in any cask or other vessel not being of the size or content of 20 gallons at least; spirits imported, exported, removed, shipped, &c., contrary hereto to be forfeited, together with the ship, and any boat importing, &c., the same. The provisions of this section do not extend to spirits imported in any such ship in glass bottles as part of the cargo, nor to any spirits being really intended for the consumption of the seamen and passengers of such ship during their voyage, and not being more in quantity than is necessary for that purpose, nor to any warehoused goods exported from the U.K. in ships of not less than 40 tons burden, being regular traders to those Islands, nor to any boat of less than 10 tons for having on board at any one time any foreign spirits of the quantity of 10 gallons or under, such boat having a licence from the proper officer of Customs at either of the Islands of Guernsey, or Jersey for the purpose of being employed in carrying commodities for the supply of the Island of Sark; this licence is to be granted without any fee, but if any such boat shall have at any one time a greater quantity of spirits than 10 gallons, unless in casks or packages of at least 20 gallons, the boat and spirits are to be forfeited.

& 31 V. c. 83 s. 1

**Certificates of produce.**—Certificates of produce for goods, the growth or production of any of the Channel Islands may be granted by the Governor of the Island on a declaration to that effect being made by the exporter before a magistrate.

C.A. 180

**Stores for vessels departing from the Channel Islands.**—*See Stores.*

**Chard**, co. Somerset. **An Excise General Warehouse.**

**Charges, Customs.**—*See Home Consumption.*

**Charlestown**, co. Cornwall, a creek included in the port of **Fowey**; *which see.*

**Charlestown**, co. Fife, a harbour included in the port of Borrowstoness; *which see.*

## Chepstow, Port of. C.W.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 1 | 102 | .. | .. | 347 | 11,918 | .. | .. | .. | .. | 239 | 8,847 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 26 | 1,086 | .. | .. | 26 | 1,086 | 1 | 59 | .. | .. | | 59 |

Number of Boats registered under the Sea Fisheries' Act, 1868.....

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| .. | .. | £504 |

Chepstow, co. Monmouth, a small port situated on the river Wye, near its confluence with the Severn. The trade is almost confined to coasting vessels. A building trade for small ships is carried on.

**Customs Establishment.**

*Superintendent of Customs and Mercantile Marine.*—J. B. FINCH.

*O.D.O.—Second Class.*—Patrick Kerr.

**One Bonded Warehouse.**—Miller Brothers.

', c. 18
d. A.

**Cherries, Dried.**—Import duties on per cwt. 2s. 4d.

## Chester, Port of. C.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 85 | 11,204 | .. | .. | 1485 | 91,520 | 55 | 7,384 | 3 | 328 | 1528 | 97,078 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 114 | 7,318 | 10 | 2,375 | 124 | 9,698 | 1 | 95 | .. | .. | 1 | 95 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 3

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £39,394 | £5,270 | £95,272 |

Chester, co. Chester, a port situated on the river Dee; a considerable trade is carried on in the shipment of minerals, the produce of the surrounding district, but the general trade also is extensive and rapidly increasing, the revenue collected in 1873 amounting almost to £130,000.

**Customs Establishment.**

*Collector and Surveyor*, ROBERT MOSTYN.

CLERKS (*Second Class*) & EXAMINING OFFICERS.—Richard Simcock, John Thompson.

EXAMINING OFFICER.—*Third Class.*—Frederick Southey.

*O.D.O.—Second Class.*—J. Powell (A.E.O.) W. Hewitt, F. Allaway, P. A. C. Stringa.

CREEKS: Mostyn and Rhyl: P.C.O., Joseph Edwards.
Flint, Bagilt and Wepra: P.C.O., John McGuire.

**Bonded Warehouses.**

1.—Trinity Street, J. T. Blackburn & Co., wines and spirits
2.—Bridge Street, J. & C. Dutton, " "
1-3.—St. John's Street, J. & J. Huxley " "
2-3.— " " " " "
4.—Watergate Street, Ayrton & Groome " "
5.— " " Walker & Knight " "
6.— " " T. Welsby, " "
7.—Love Lane, Evans & Co., " "
8.—Watergate Street, E. Salmon, " "
9.— " " Jordan & Co., " "
10.— " " Ayrton & Groome " "
11.— " " Hassall & Foulkes " "
12.— " " Ayrton & Groome " "
13.— " " " " " "
14.— " " Hassall & Foulkes " "
15.— " " Ayrton & Groome " "
16.— " " " " " "
17.— " " " " " "
18.—Canning Street, Williams & Son, tobacco
19.—Watergate Street, Roberts & Co., wines and spirits.

## Chicory.—*See also Coffee.*

V. .2 **Chicory, import duties on.**—Chicory, or any other vegetable matter applicable to the uses of chicory or coffee.

| | |
|---|---|
| Raw or kiln dried, the cwt. .. .. .. | 13s. 3d. |
| Roasted or ground, the lb... .. .. .. | 0s. 2d. |

In accordance with the following provision—

Duty is charged on Taraxacum or Dandelion Root as on chicory.

| | |
|---|---|
| '68 Husks of coffee are charged, the cwt. .. | 13s. 3d. |
| '58 Ground acorns, the lb. .. .. .. .. | 0s. 2d. |
| '67 Burdock root, the cwt, .. .. .. .. | 13s. 3d. |

**Excise duties on:**

| | |
|---|---|
| Raw or kiln dried, the cwt. .. .. .. | 12s. 1d. |

A like duty to the Excise is charged on raw or kiln dried chicory the produce of the Isle of Man or the Channel Islands on its importation into the U.K., and if roasted or ground, a duty equal to one hundred weight and a half of raw or kiln dried.

The amendment of ships' reports may be dispensed with for chicory imported in bulk, when the deficiency in the quantity reported does not exceed 2 per cent., and when the officers are satisfied that the cargo has been properly delivered, and can certify to that effect.

*** Importation of extract or essence of chicory or coffee is prohibited.

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V. 17 **Chloral Hydrate.**—Import duty on per lb. 1s. 3d.

**Cigars.**—*See Tobacco.*

V. 17 **Chloroform.**—Import duty on per lb. 3s.

**Claret,** a red wine, principally shipped from Bordeaux; it is usually imported in hhds. containing about 46 gallons, or in bottles. The average strength is about 18 per cent. of proof spirit, or 10·3 per cent. of alcohol.

# CLARET.

Duty **1s.** per Gallon.
22 Dozen to the Hhd.

Hhd.—46 Gallons.

COST IN BOND.

| Hhd. | Dozen. | Hhd. | Dozen. | Hhd. | Dozen. |
|---|---|---|---|---|---|
| £ | s. d. | £ | s. d. | £ | s. d. |
| **5** | 4 7 | **35** | 31 10 | **65** | 59 1 |
| **6** | 5 5 | **36** | 32 9 | **66** | 60 0 |
| **7** | 6 4 | **37** | 33 8 | **67** | 60 11 |
| **8** | 7 3 | **38** | 34 7 | **68** | 61 10 |
| **9** | 8 2 | **39** | 35 5 | **69** | 62 9 |
| **10** | 9 1 | **40** | 36 4 | **70** | 63 8 |
| **11** | 10 0 | **41** | 37 3 | **71** | 64 7 |
| **12** | 10 11 | **42** | 38 2 | **72** | 65 5 |
| **13** | 11 10 | **43** | 39 1 | **73** | 66 4 |
| **14** | 12 9 | **44** | 40 0 | **74** | 67 3 |
| **15** | 13 8 | **45** | 40 11 | **75** | 68 2 |
| **16** | 14 7 | **46** | 41 10 | **76** | 69 1 |
| **17** | 15 5 | **47** | 42 9 | **77** | 70 0 |
| **18** | 16 4 | **48** | 43 8 | **78** | 70 11 |
| **19** | 17 3 | **49** | 44 7 | **79** | 71 10 |
| **20** | 18 2 | **50** | 45 5 | **80** | 72 9 |
| **21** | 19 1 | **51** | 46 4 | **81** | 73 8 |
| **22** | 20 0 | **52** | 47 3 | **82** | 74 7 |
| **23** | 20 11 | **53** | 48 2 | **83** | 75 5 |
| **24** | 21 10 | **54** | 49 1 | **84** | 76 4 |
| **25** | 22 9 | **55** | 50 0 | **85** | 77 3 |
| **26** | 23 8 | **56** | 50 11 | **86** | 78 2 |
| **27** | 24 7 | **57** | 51 10 | **87** | 79 1 |
| **28** | 25 5 | **58** | 52 9 | **88** | 80 0 |
| **29** | 26 4 | **59** | 53 8 | **89** | 80 11 |
| **30** | 27 3 | **60** | 54 7 | **90** | 81 10 |
| **31** | 28 2 | **61** | 55 5 | **91** | 82 9 |
| **32** | 29 1 | **62** | 56 4 | **92** | 83 8 |
| **33** | 30 0 | **63** | 57 3 | **93** | 84 7 |
| **34** | 30 11 | **64** | 58 2 | **94** | 85 5 |

For the cost duty-paid add 2s. 1d. per dozen.
That is, 2s. for the two gallons, and 1d. for the duty on the two gallons reckoned to *be lost in bottling.*

**Clay**, co. Norfolk, a small creek on the river Gladen, included in the port of Wells; *which see.*

## Clearance of Vessels Inwards.—*See Importation.*

## Clearance Outwards of Ships.

.A. 148 **Clearance of ships in ballast.**—Before any ship shall depart in ballast from the U.K. for ports beyond the seas, not having any goods on board, except stores from the warehouse borne upon the victualling bill of such ship, nor any goods reported inwards for exportation in such ship, the Collector shall clear such ship in ballast, by notifying such clearance and the date thereof on the victualling bill, and deliver the same to the master of such ship as the clearance thereof, and the master of such ship shall answer to the Collector such questions touching her departure and destination as shall be demanded of him; and ships having only passengers with their baggage on board, and ships laden only with chalk or slate shall be deemed to be in ballast, and if any such ship, whether laden or in ballast, shall depart without being so cleared the master shall forfeit and pay the sum of £100.

t 81 7. 88 ed.

19 V. s. 11 **Clearance of ships with cargo.**—If any ship having any cargo on board shall depart without being cleared, the master shall forfeit £100.

**Agent may act for the master.**—In order to prevent the inconvenience which arises from the master of a ship being required to attend at the Custom House immediately before the departure of his ship the Commissioners of Customs may, if they think fit, dispense with the declaration required by s. 142 of the C.C.A., 1853, to be made by him that the content is a true account of all goods shipped or intended to be shipped on board his ship, and may accept a like declaration from any person authorized by the master in writing under his hand to make such declaration on his behalf; such declaration to be deemed for all purposes to be a declaration of the master.

88 V. 3 s. 14

.A. 141 **Inward cargo for exportation.**—If any part of the inward cargo be reported for exportation in the same ship, the master is, before clearance outwards to deliver to the Searcher a copy of the report inwards of such goods, certified by the Collector.

142 **Content to be delivered before clearance.**—Before any ship shall be cleared outwards from the U.K. with any goods shipped or intended to be shipped on board, the master is to deliver a content of the ship to the Searcher, and make and subscribe the declaration at the foot thereof in the presence of the Collector, and answer such questions as are demanded of him concerning the ship, cargo and intended voyage, by such Collector, and before clearance the certificates, if any, are to be delivered to the Searcher, who is to compare the shipping bills with the content and certificates, if any, and file such certificates, copy of report inwards, if any, of goods reported for exportation in such ship, and the victualling bill, with a label attached and sealed thereto.

**Cocket Card.**

| | |
|---|---|
| (*L.S.*) | Number of Certificate |
| | Ship |
| | Master |
| Date of Clearance | } Searcher. |
| | Collector. |

and such label when filled up and signed by the Searcher and the Collector, is, as to the goods comprised therein, to be the clearance and authority for the departure of the ship.

**London practice.**—In London the clearance outwards of ships has been modified by recent regulations of the Board of Customs and is effected in the office of the Principal Searcher, Long-room, Custom House, the following is the mode of procedure now in use:—

**Ships with cargo having bonded or drawback stores on board.**—The broker obtains from the Export Examining Officer at the station at which the ship is lying the pricking notes for all the bonded and drawback stores, and presents them at the store seat, in the Principal Searcher's Office, for comparison with the store bills; where a victualling bill is prepared and issued; a cocket card is then filled in and attached to the victualling bill, and for vessels proceeding to a British colony the transhipment certificates, if any, are also annexed, and the official seal is then affixed. The particulars of the ship are entered in the clearing book, and a rotation number from this book noted on the master's declaration form: this declaration is required to be made and signed by the master at the clearing seat, unless he has appointed an agent to act for him under the authority of the Act quoted above.

The following documents must be produced at clearance.

**For a British ship:—**

THE REGISTER, with the master's name endorsed thereon.

THE OUTWARD LIGHTS' RECEIPT.

THE A A CERTIFICATE, if engaged in the foreign trade, or the C C CERTIFICATE if in the home trade *(for these Certificates, see below.)*

COLONIAL SHIPS.—Are subject to the same laws as ships belonging to the U.K., excepting only when bound for their own colony, and the voyage is there to terminate, in this case such ships can proceed without certificated master and officers.

**For a Foreign ship:—**

THE MEASUREMENT CERTIFICATE: excepting for vessels belonging to countries which have adopted the British system of measurement, *(see Tonnage, Measurement of,)* for such ships National Papers may be received.

NOTE.—The Measurement Certificate is only valid for three years from the date thereof.

THE RECEIPT FOR PILOTAGE, if going south or west of Brest.

The victualling bill, which is the clearance and authority for the departure of the ship, is then signed and returned to the master.

26 & 27 V c. 51 s. 3 91 / 65

**For vessels carrying Passengers.**—If the vessel takes passengers to ports out of Europe, Mediterranean ports excepted, DUPLICATE PASSENGER LISTS, signed by the master and the Emigration Officer, must be furnished, one of the lists is countersigned by the Clearing Officer and returned to the master to accompany the ship. The master of every British sailing ship carrying passengers, must make a declaration that the vessel is furnished with the number of boats required by the Merchant Shipping Act, and a specification of the dimensions of such boats must be given.

In the case of British steamers carrying passengers, the boat declaration is not required, but the Board of Trade passenger certificate must be produced, and such certificate must be applicable to the voyage on which the vessel is about to proceed.

48 / 78

Steamers are required to render a statement of the quantity of coal taken by them for use on the voyage.

**Ships coming under the provision of the Passengers' Acts,** *(for definition, see title, Passengers' Acts)* must in addition comply with the following regulations:—

18 & 19 V. c. 119 s. 11

A BOND must be executed in duplicate before the Clearing Officer by the master and owner or charterer.

18 & 19 V. c. 119 s. 68

PROVISIONAL LISTS OF PASSENGERS signed by the master must also be furnished in duplicate; these lists are completed after clearance by the Emigration Officers. The ship's clearance papers are not in these cases delivered to the master, but are forwarded at his expense to the Emigration Officer, who retains them until his survey has been made, and he is able to issue his certificate that the provisions of the Passengers' Acts have been complied with, he then hands them to the master as the authority for the ship's departure.

Should there be no bonded or drawback stores, it is so certified at the store seat on the victualling bill, and the clearance is effected under the same regulations as before described.

**Vessels clearing in ballast.**—The master of a vessel so clearing is required to make a declaration that he is going out in ballast, and that he has not, nor will take on board any goods whatsoever, except stores and provisions for the use of the crew, and to produce similar documents to ships clearing with cargo, the Outward Lights' Receipt excepted, from which charge such ships are, unless they carry passengers, exempt, but the receipt for inward lights must be produced. *(See Light Dues.)*

For foreign vessels going beyond Brest the receipt for Outward Pilotage must be produced.

BILLS OF HEALTH are issued at the clearing seat when required.

**(A A) FOREIGN GOING SHIP.**

No.

CERTIFICATE FOR CLEARANCE OUTWARDS.

| Name of Master. | Name of Ship. | Official Number. | Port belonging to. | Registered Tonnage. |
|---|---|---|---|---|
| | | | | |

| Port of Departure. | Destination of Voyage. | Payments £ s. d. |
|---|---|---|
| | | Fees..... " " |
| | | Forms..... " " |
| | | Log..... " " |
| | | Total..... |

I CERTIFY that the above-named Master has engaged his Crew before me , and has produced the Certificates of himself and of such of his Mates as are required to produce Certificates, and has made the above-mentioned payments, **or has otherwise complied with the provisions of the Statutes in that behalf.*

*Dated at*

*Shipping Master.*

*Day of* 18

*NOTE.—The words in italics relate to the case of running Agreements, and to cases in which no Fee is payable.

This certificate is granted to foreign going ships by the Superintendent of Mercantile Marine, it certifies that the master has engaged his crew before the Superintendent, has produced the ship's register, his certificate and the certificate of his mates and engineers, has brought his apprentices and produced their indentures, and that he has paid the fee on the tonnage of the vessel. This document is withheld until the master and his certificated officers have signed the articles of agreement.

**(C C) HOME TRADE SHIP.**

CERTIFICATE OF HALF-YEARLY RETURN OF DOCUMENTS.

I CERTIFY that Owner or Master of the of Official Number has this Day produced to me his Certificate and those of his Mates, and has deposited with me his Agreement, Official Log Book, and a list of his Crew (pursuant to the Provisions of the Statute in that behalf,) for the Half-year ending 18

*Dated at*

*Shipping Master.*

*Day of* 18

The "C C" is issued to vessels in the coasting and home trades, and certifies that the master has produced to the Superintendent the ship's register, and if carrying passengers, his certificate, and the certificate of his mates and engineers, and has deposited with the Superintendent his agreement, unless the vessel is under 80 tons, and official log book, if the ship has been to a foreign port, and has accounted for the whole of his crew for the half-year.

NOTE.—Vessels previously in the foreign trade may clear for the home trade with the BB certificate (*for which see Importation*), which will suffice until the master is able to procure a CC certificate.

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**Clonmel,** co. Tipperary and Waterford. **An Excise General Warehouse.**

## Coastguard.

19 & 20 V. c. 88 s. 1 — THE COASTGUARD SERVICE ACT, 1856.

Title

s. 2 — Interpretation of terms.

s. 3 — Coastguard, in number not to exceed 10,000 officers and men, to be raised and governed by the Admiralty.

s. 4 — Lands held for existing Coastguard service to be vested in the Admiralty.

s. 5 — Power to Admiralty to acquire lands for Coastguard stations.

s. 6 — Powers, &c., of existing Coastguard to be vested in Coastguard.

s. 7 — Coastguard to have certain privileges as persons serving in the fleet.

s. 8 — Coastguard borne on books of vessels of war, to be subject to the same laws and customs as persons serving in the fleet.

s. 9 — Constitution of court-martial.

s. 10 — Officers of Coastguard may command Royal Naval Coast Volunteers.

s. 11 — The Act to extend to the Isle of Man and the Channel Islands.

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## Coasting Trade.

C.C.A. s. 151 — **Coasting trade defined.**—All trade by sea from any one part of the U.K. to any other part thereof shall be deemed to be a coasting trade, and all ships while employed therein shall be deemed to be coasting ships, and no part of the U.K., however situated with regard to any other part, shall be deemed in law with reference to each other to be parts beyond the seas, and if any doubt shall at any time arise as to what, or to or from what parts of the coast of the U.K. shall be deemed a passage by sea, the Commissioners of the Treasury may determine and direct in what cases the trade by water from one port or place in the U.K. to another of the same, shall or shall not be deemed a trade by sea within the meaning of this or any Act relating to the Customs.

s. 150 — THE CARRYING COASTWISE OF MUNITIONS OF WAR MAY BE PROHIBITED IN LIKE MANNER AS THE EXPORTATION OF SUCH GOODS.—*See Arms and Ammunition.*

s. 153 — **Coasting vessels not to engage in foreign trade nor to take on board goods from vessels at sea.**—No goods shall be carried

in any coasting ship except such as shall be laden to be so carried at some port or place in the U.K., and no goods shall be laden on board any ship to be carried coastwise until all goods brought in such ship from parts beyond the seas shall have been unladen, and if any goods shall be taken into or put out of any coasting ship at sea, or over the sea, or if any coasting ship shall touch at any place over the sea or deviate from her voyage unless forced by unavoidable circumstances, or if the master of any coasting ship which shall have touched at any place over the sea, shall not declare the same in writing under his hand to the Collector at the port in the U.K. where such ship shall afterwards first arrive, the master of such ship shall forfeit the sum of £100.

9 **Foreign ships placed on the same footing for coastwise trade as British ships.**—Foreign ships engaged in the coasting trade of the U.K. and the Channel Islands are subject in all respects to the same laws and regulations as British ships so employed.

**Times and places for shipping and landing.**—If any goods shall be unshipped from any ship arriving coastwise, or be shipped or water-borne to be shipped to be carried coastwise on Sundays or holidays, or unless in the presence or with the authority of the proper officer of the Customs, or unless at such times and places as shall be appointed or approved by him for that purpose, the same shall be forfeited and the master of the ship shall forfeit the sum of £50.

**Cargo books.**—The master of every coasting ship shall keep or cause to be kept a cargo book, stating the names of the ship, the master and the port to which she belongs, and of the port to which she is bound on each voyage, and shall at every port of lading enter in such book the name of such port, and an account of all goods there taken on board such ship, stating the descriptions of the packages and the quantities and descriptions of the goods therein, and the quantities and descriptions of any goods stowed loose, and the names of the respective shippers and consignees, so far as such particulars are known to him; and shall at every port of discharge of such goods, note the respective days on which the same or any of them are delivered out of such ship and the respective times of departure from every port of lading, and of arrival at every port of discharge, and such master shall on demand produce such book for the inspection of any officer of Customs, who shall be at liberty to make any note or remark therein, and if upon examination any package entered in the cargo book as containing foreign goods shall be found not to contain such goods, such package with its contents shall be forfeited, or if any package shall be found to contain foreign goods not entered in such book, such goods shall be forfeited; and if such master shall fail correctly to keep such cargo book, or to produce the same, or if at any time there be found on board such ship any goods not entered in such book as laden, or any goods noted as delivered, or if any goods entered as laden, or any goods not noted as delivered be not on board, the master of such ship shall forfeit the sum of £20.

186 **Transire and duplicate.**—Before any coasting ship shall depart from the port of lading an account with a duplicate thereof in the form, or to the effect following, and signed by the master shall be delivered to the Collector or Comptroller, and the Collector or Comptroller shall retain the duplicate and return the original account dated and signed by him, and such account shall be the clearance of the ship for the voyage, and the transire or pass for the goods expressed therein, and if any such account be false the master shall forfeit the sum of £20.

**Specimen of Transire in use—**

Last from *London*, with *Chalk*, 48 *tons*.

No. 8. TRANSIRE.

Port of Newcastle. No. 231

| Ship's Name. | Tonnage | Port of Registry. | Master's Name. | Whither bound. |
|---|---|---|---|---|
| *Huron* | 210 | *London* | *James Aikenside* | *London* |

| | |
|---|---|
| Foreign Goods, distinguishing Warehoused Goods removed under Bond. | *Nil.* |
| Quantities of Corn, Grain, Meal, Flour or Malt. | *Nil.* |
| Goods liable to Duty of Excise or entitled to Drawback thereof. | *Nil.* |
| Quantity of Coals, Culm, Cinders, or Grindstones. | 339 Tons, 4 Cwts., or 128 Chaldrons of Coals. *No* Chaldrons of Grindstones. |
| Here state "Sundry other Goods" or "No other Goods," as the case may be. | *SUNDRY OTHER GOODS.* |

I, *James Aikenside*, Master of the Ship *Huron*, of *London*, do certify that all the requirements of the Act 17th and 18th Victoria, cap. 104, have been complied with.

Signed in the presence of
*John H. Carnaby.* (Signed) *James Aikenside*, Master.

Dated the 17*th* day of *April*, 1873.

(Signed) *N. Hammond*, *pro.* Collector.

Lading at *Tyne Dock.*

156 **General transires.**—The Commissioners of Customs may, whenever it shall appear to them expedient, permit general transires to be given under such regulations as they may direct for the lading and clearance, and for the entry and unlading of any coasting ship and goods, and the same may be revoked by notice in writing under the hand of the proper officer delivered to the master or owner of any ship, or any of the crew on board.

General transires are issued to save delay in taking out transires for each voyage of coasting vessels.

Persons wishing to take out general transires must make application to the Board of Customs, and if recommended by the Collector as persons of good repute, the privilege is granted for one year without any bond being given, subject to the usual regulations, viz:— that a notice is delivered at the Transire Seat, Long Room, both upon the arrival and intended departure of a vessel, such notice being stamped to show that the Light and Tonnage Dues have been paid. On all occasions of clearing coastwise whether by general or ordinary transire, the production of the "C C" note (as laid down in sec. 275 M.S.A. 1854) is necessary.

s. 157 **Delivery of transire and lading of goods.**—Within twenty-four hours after the arrival of any coasting ship at the port of discharge, and before any goods be unladen the transire with the name of the place or wharf where the lading is to be discharged noted thereon shall be delivered to the Collector, who shall note thereon the date of delivery, and if any of the goods on board such ship be subject to any duty of Excise, the same shall not be unladen without the authority or permission of the proper officer of Excise, and if any goods on board any coasting ship arriving in Great Britain or Ireland from the Isle of Man shall be the growth or produce of that Isle, or manufactures of that Isle from materials the growth or produce thereof, or from materials not subject to duty in Great Britain or Ireland, or from materials upon which the duty shall have been paid and not drawn back in Great Britain or Ireland, the same shall not be unladen until a certificate be produced to the Collector from the Collector at the port of shipment that proof had there been made in manner required by law, that such goods were of such growth, produce or manufacture as the case may be, and if any goods shall be unladen contrary hereto, the master shall forfeit the sum of £20; and if any goods shall be laden on board any ship in any port or place in the U.K. and carried coastwise or having been brought coastwise shall be unladen in any such port or place contrary to this or any other Act relating to the Customs, such goods shall be forfeited.

**Officers of Customs may board and examine Coasting vessels.** —*see Boarding.*

Vessels carrying only goods of the following description are exempt from the coasting regulations as far as the transire is concerned, but they are required to keep cargo books, and in the same manner as other coasters.

| | | |
|---|---|---|
| Ashes, viz., coal and soap, for manure | Fish, alive | Pipes and tiles of clay |
| Bavins, for bakers' use | Flints, picked off land | Sand |
| Bones, intended for manure | Flower pots of clay | Slates |
| Bricks | Gravel | Stones |
| Chalk | Hay | Straw |
| Chimney pots of clay | Ironstone | Tiles |
| China clay | Kelp | Timber and wood, British, intended for pit props, and sleepers for railways. |
| Chippings of granite | Lime | |
| Clay | Meat, fresh | |
| Faggots | Packages, empty | |
| | Pebbles | |

Transires are required for vessels laden with coals, chalk and cinders.

In order to obtain more complete statistical information with regard to vessels engaged in the coasting trade of the U.K., the Board direct that at the Out-ports instead of the accounts hitherto prepared, books shewing separately and in a more comprehensive form, the arrivals and sailings of all vessels be kept by the Water-guard Department.

From these books the particulars of the coasting trade are to be prepared, shewing the number and tonnage of all vessels with cargoes, whether subject to or exempt from, the coast regulations, also of those carrying passengers only, and in ballast.

**Forms of new books and accounts—**

A. Book for recording the Arrival of all vessels.
B. ,, ,, Sailing ,,
C. Form of Monthly and Annual account of Coasting Trade.

In London, the Returns of all Vessels subject to Coast regulations are to be prepared from the Coasting Books in the Long Room, and to these vessels are to be added the number and particulars of such as are reported to have arrived with cargo without transire, as well as those in ballast, an account of the latter being furnished through the Out-door Department, in the same manner as in the case of vessels without transires.

In London the Examining Officers on river-duty visit and make a return of coasting vessels, which by the nature of their cargo are not required to report and make entry at the Custom House, but are nevertheless liable to the payment of light dues, (see the undermentioned exemptions) this return is forwarded weekly to the Collector of the Light dues, Custom House.

Exemptions from payment of light dues—

1.—Her Majesty's vessels.

2.—Vessels under 20 tons register.

3.—Vessels wholly in ballast, not for sale and without passengers.

4.—Fishing vessels.

5.—Steam tugs employed solely in towing and not having goods or passengers on board.

6.—Vessels under 50 tons register coming from any port west of a supposed line drawn from Leigh to Faversham.

**Coastwise Removal.**—*See Removal.*

**Cockenzie,** co. Haddington. Principal trade: fishing, manufacture of salt, exportation of coal. It is included in the port of Leith; *which see.*

## Coffee.—*See also Chicory.*

**Import duties on:**

| | | |
|---|---|---|
| 8 & 36 V. c. 20 s. 2 | Per cwt. .. .. .. .. .. .. .. .. .. | 14s. 0d. |
| | Kiln dried, roasted or ground the lb. .. .. | 0s. 2d. |

**Drawback on Coffee.**—A drawback is allowed on roasted coffee exported as ship's stores or removed to the Isle of Man equal to the duty on raw coffee.

**Samples of Coffee on landing:**

M 30 Sept. 69 London.

| | |
|---|---|
| For piles of casks or tierces— | |
| Of 5 packages or under .. .. .. | 2lbs. each package |
| 6 ,, to 40 .. .. .. | 1½lbs. ,, |
| Above 40 packages .. .. .. .. | 1lb. ,, |
| For piles of cases or barrels— | |
| Of 10 packages or under .. .. .. | 1lb. ,, |
| Above 10 packages .. .. .. .. | 12 oz. ,, |
| For piles of bags— | |
| Of 150 or under .. .. .. .. .. | 8 oz. each bag |
| Of 151 to 300 .. .. .. .. .. | 6 oz. ,, |
| Above 300 .. .. .. .. .. .. | 4 oz. ,, |

Care, however, is to be taken that the exact equivalent weights be added to the various packages according to the actual samples drawn, when the landing account is taken.

Coffee may be bulked before it is weighed.

G.O. 7 Aug. 41 & 19 Dec. 44

Samples of sugar or coffee imported in packages as samples, and not exceeding ¼lb. each in weight, may be passed duty free; provided that the officers be satisfied, from the variety of qualities, and other circumstances that the articles are intended for samples only.

G.O. 12 March, 40

Coffee in the husk from the British possessions, may be delivered from the warehouse to have the husk removed; and in each case an allowance is to be made by actual experiment, for shells and husks; the party undertaking to pay the duty on any deficiency beyond that allowance.

*** The husks are now liable to a duty of 13s. 3d. per cwt.

M. 6 July, 60 B.O. 13 Sept., 63

Coffee and chicory may be roasted and ground for ships' stores or exportation in premises specially approved by the Board for the purpose.

## Colchester, Port of. C.K.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 91 | 6,504 | .. | .. | 681 | 40,586 | 65 | 3,515 | 1 | 96 | 194 | 8,061 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 309 | 15,519 | 4 | 203 | 313 | 15,722 | 4 | 170 | 2 | 41 | 6 | 211 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 422

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £39,085 | £26,182 | £10,463 |

Colchester, co. Essex, a small port situated on the river Colne. The shipment of oysters, manufactured manure, and grain forms the principal trade.

**Customs Establishment.**

*Collector and Surveyor*, THOMAS M. JOHNSTONE.

CLERK (*Second Class*) AND EXAMINING OFFICER.—Joseph Ritson.

EXAMINING OFFICER.—*Third Cass.*—Robert Rowell.

*O.D.O.—First Class.*—J. Webb, E. H. Wire. *Second Class.*—J. Stammers, J. F. Claxton, F. Layzell, T. C. Forth, J. F. Smith.

CREEKS: Brightlingsea; EXAM. OFFICER—*Third Class*—Jas. Rodger.

Wivenhoe; P.C.O., Charles Collis.

**Bonded Warehouses.**

A. B. C & D. Warehouses and Vaults for tea, coffee, sugar and wines, "Colchester Bonding Proprietors."
E. Warehouse for dry goods, Thomas Moore & Sons
F. " wines and spirits, A. T. Cobbold.
G. " " " Walton, Attwood & Mothersole

## Coleraine, Port of. C.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 8 | 318 | 1 | 346 | 420 | 46,728 | .. | .. | .. | .. | 209 | 30,311 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 3 | 247 | 1 | 18 | 4 | 265 | .. | .. | .. | .. | .. | .. |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 160

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £4,375 | .. | £13,182 |

Coleraine, co. Londonderry, a port situated on the river Bann, about four miles from the sea. The river is only navigable by vessels of about 100 tons burthen, and the trade is principally coasting.

**Customs Establishment.**

*Collector and Principal Examining Officer.*—CHARLES R. PALMER.

EXAMINING OFFICER (*Third Class*).—George Gainfort.

CREEK: Port Rush: EXAMINING OFFICER.—*Third Class.*—Bartholomew Keily.

*O.D.O.—Second Class.*—F. Hay, W. Shannon.

**Bonded Warehouses.**

There are two: one general for wet and dry goods; the other private, for wet goods only.

t 31 V. 32 s. 8 **Collodion.**—Import duty on per gallon 24s.

**Collisions at Sea.**—*See Ships, regulations for the safety of.*

**Coloring of Wines and Spirits.**—*See Fining.*

**Connah's Quay,** co. Flint, included in the port of Chester; *which see.*

**Colors,** penalty for carrying improper.—*See Ships, National character of.*

V. c. 18 hed. A. **Comfits, dry.**—Import duty on, per cwt. 2s. 4d.

V. c. 18 hed. A. **Confectionery,** not otherwise enumerated.—Import duty on, per cwt 2s. 4d.

**Conway,** co. Caernarvon, a small harbour situated on the estuary of the river Conway. It is included in the port of Beaumaris; *which see.*

## Copyright.

s. 1 **The Copyright Act** [illegible] repealed. [illegible] 10, 11 [illegible]

s. 2 **Duration of Copyright.**—[illegible] the author [illegible] the period [illegible] the copyright if [illegible] the author continues [illegible]

s. 3 **Refusal of proprietor of a copyright to re-publish at whose cost of price.**—[illegible] that the proprietor of the [illegible] after the death of the author has refused to [illegible] the re-publication of the same, and that [illegible] to the public, the Judicial [illegible] may grant a license to [illegible] such book in such [illegible]

s. 4 **A copy to be sent to the British Museum.**—A printed copy of the [illegible] published after the passing of this [illegible] printed and bound in the [illegible] manner a [illegible] additions or alterations [illegible] for the use of the British Museum, [illegible] if published within the bills of [illegible] if published within any [illegible] of the U.K. or within twelve months if published [illegible] of the British Dominions. Such copy or [illegible] delivered at the Museum between the hours of 10 [illegible] Sunday, Ash Wednesday, Good Friday, [illegible] Day.

s. 5 **Copies to be deposited at Stationers' Hall and the Public Libraries.** A complete copy of the whole of every book, and of [illegible] additions and alterations, is, [illegible] left at the place of abode of the publisher [illegible] within twelve months after the publication, from the officer appointed by the Stationers' Company, or on behalf of either the Bodleian Library at Oxford, the Public Library at Cambridge, the Library of the Faculty of Advocates at Edinburgh, or the Library of Trinity College, Dublin, to be delivered to the said officer of the Stationers' Company, who is required to give a receipt in writing for the same, and to deliver such copies for the use of the above mentioned libraries within one month after receipt.

s. 9 An option is given to the publisher to deliver free of expense to the libraries instead of to the Stationers' Company.

s. 10 Penalty for default in delivering copies to the libraries £5, besides the value of the book.

s. 11 **Registration of copyright.**—A book of registry, wherein may be registered the proprietorship in the copyright of books, and assignments thereof, and in dramatic and musical pieces, in MS. or not, and licences affecting such copyright, is to be kept at the Hall of the Stationers' Company; such register to be open for inspection on payment of 1s. for each entry searched for, and a copy of any entry impressed with the stamp of the Company is to be given by the officer of the Company on payment of 5s.: such copy to be received as evidence in a Court of Justice.

s. 12 A false entry in such book or the tendering of a paper falsely purporting to be an entry is punishable as a misdemeanor.

s. 13 The proprietor of a copyright on the payment of a fee of 5s. may enter in the registry book the title of his book, the time of its first publication, the name and place of abode of the publisher, and also of the proprietor of the copyright or of any portion thereof; and such registered proprietor may, on the payment of a fee of 5s., assign his interest or any portion thereof by entry in the book of such assignment, such entry without being subject to any stamp or duty, to be of the same effect as a deed of assignment.

FORM OF REQUIRING ENTRY OF PROPRIETORSHIP.

I A.B. of do hereby certify, that I am the proprietor of the copyright of a book, intitled Y.Z., and I hereby require you to make entry in the register book of the Stationers' Company of my proprietorship of such copyright, according to the particulars underwritten.

Sched.

| Title of Book. | Name of Publisher and place of Publication. | Name & place of abode of the Proprietor of the Copyright. | Date of the first Publication. |
|---|---|---|---|
| Y.Z. | | A.B. | |

Dated this day of 18

Witness C.D. (Signed) A.B.

s. 14 **Disputed copyright.**—Persons aggrieved by any such entry may apply to a Court of Law in term, or to a Judge in vacation, who may order the entry to be varied or expunged.

s. 15 **Unlawful publication, sale or importation of works for which copyright exists.**—Any person printing or causing to be printed, either for sale or exportation, without the consent in writing of the proprietor, of any work in which copyright exists or importing for sale or hire any such work unlawfully printed abroad, or selling or exposing for sale or hire any book so imported is liable to action at the suit of the proprietor in any Court of Record in that part of the British Dominions in which the offence was committed, or if in Scotland, in the Court of Session.

[redacted]

said registered proprietor, who, after demand in writing shall be entitled to sue for and recover the same.

**Foreign re-prints of books prohibited to be imported**—Any books wherein the copyright shall be subsisting, first composed or written or printed in the U.K., and printed or re-printed in any other country, shall be and are absolutely prohibited to be imported into the U.K. or the British possessions abroad, when the proprietor has given a written notice to the Commissioners of Customs of the existence of such copyright, stating also the time when it will expire; and the Commissioners of Customs shall cause printed lists of such books to be publicly exposed at the several ports of the U.K. and the British possessions abroad, and all books imported contrary thereto shall be forfeited. Nothing in this Act to abridge the powers conferred by 10 and 11 V. c. 95.

**Disputes as to the prohibition of books.**—Any person having cause to complain of the insertion of any book in the list required by the above quoted clauses, may complain to any Judge at Chambers, who shall issue a summons calling on the person who has caused the book to be inserted, to appear and show cause why it should not be expunged, and such Judge shall hear and determine the matter, and upon his order in writing the Commissioners of Customs shall act; but if either party shall be dissatisfied he may apply to the superior court of which the Judge is a member to review such order.

**Declaration to be made by persons giving notice.**—No book shall be inserted in the list until the person giving notice shall have made a declaration before a Collector of Customs or a Justice of the Peace at any port or place in the U.K., that the contents of such notice are true.

**Reprints from Magazines, &c.**—Articles originally published in magazines and re-printed separately are not detained unless notice has been given that the copyright subsists in the work as a separate publication, and it shall appear under its title in the list of copyright works.

**Copyright in Paintings, Drawings and Photographs.**—Copyright is secured to any person being a British subject or resident in the British Dominions, who is the author of an original painting, drawing or photograph, such copyright to endure for the life time of the author, and for seven years after his death. In the event of the sale of any such work, copyright does not remain with the author unless reserved by written agreement with the vendor, nor shall the vendor enjoy copyright unless it be so stipulated by the vendor in writing.

All assignments of copyright and licences must be in writing, and copyright must be registered at Stationers' Hall in like manner as directed in the foregoing Act (5 and 6 V. c. 45) and the enactments in that Act, apply to the registration of such productions, inspections and copies of register, applications to the Judges to expunge entries, &c,, but the fee for entry is one shilling only.

**Penalty for infringment of copyright £10 for each offence, and forfeiture of pirated copies to the proprietor of the copyright.**

**For falsely affixing name, initials or monogram to a painting, &c., or for selling, &c., any such work so falsely marked, or for falsely representing a copy of any painting, &c. (whether there subsist copyright in such work or not), to be the production of the original author of such painting, &c.; or for selling as the work of any author or maker any drawing, &c., subsequently altered or added to, for any such act, the offender shall on conviction forfeit to the aggrieved person a sum not exceeding £10, or not exceeding double the full price, if any, at which all such copies, engravings, imitations, or altered works shall have been sold or offered for sale, and all such copies, &c., are to be forfeited to the person aggrieved; but these penalties are not to be incurred unless the person whose works are misrepresented was living within 20 years next before the time when the offence was committed.**

**Importation of pirated works prohibited.**—All repetitions, copies, or imitations of paintings, drawings, or photographs, wherein or in the design whereof there shall be subsisting copyright under this Act, and all repetitions, copies, and imitations of the design of any such painting or drawing, or of the negative of any such photograph, which, contrary to the provisions of this Act, shall have been made in any foreign state, or in any part of the British Dominions, are hereby absolutely prohibited to be imported into any part of the U.K., except by or with the consent of the proprietor of the copyright thereof, or his agent authorized in writing; and if the proprietor of any such copyright, or his agent, shall declare that any goods imported are repetitions, copies, or imitations of any such painting, drawing, or photograph, or of the negative of any such photograph, and so prohibited as aforesaid, then such goods may be detained by the officers of Her Majesty's Customs.

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## Cordials.

This designation includes foreign liqueurs, foreign compounded spirits, and certain foreign medicinal preparations containing spirit; they are described in the following ways according to the nature of the compound:—

1.—Spirits compounded in such a manner as not to interfere with the action of the hydrometer; among these may be reckoned absinthe and some Stoughton bitters; these are returned as "Spirits not sweetened, not enumerated."

2.—Liqueurs sweetened; these are described as "Cordials, spirits sweetened."

3.—Tinctures, extracts and pharmaceutical preparations containing spirit; these are denominated "Spirits mixed" or "Spirits sweetened and mixed" as the case may be.

To the above may be added absolute alcohol, which should be described as "Medicinal spirits;" and kirschwasser, which although neither a sweetened nor compounded spirit, and consequently charged as "Spirits not sweetened, unenumerated," has the privileges of a cordial.

ct. 72 NOTE.—Absolute alcohol is charged 74·0 O.P.

'A. 44 All of these are regarded as "medicinal spirits" and are therefore exempted from the restrictions as to tonnage of importing vessels, and size of package imposed on other spirits by the Customs Consolidation Act, and also are not required to be specially reported.

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## Cork, Port of. C.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 407 | 161,759 | 62 | 27,644 | 2237 | 505,557 | 87 | 27,469 | 43 | 19,389 | 1345 | 876,880 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 228 | 22,060 | 46 | 12,741 | 274 | 34,801 | 1 | 19 | .. | .. | 1 | 19 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 820

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £2,202,894 | £37,068 | £288,641 |

Cork, co. Cork, a large port situated on the river Lee, about five miles above its entrance into Queenstown Harbour. Vessels drawing 16 or 17 feet of water can come up the North Channel to St. Patrick's bridge, and as far as Parliament bridge in the South Channel. The quays are well built, and where the river is navigable, are bordered by extensive warehouses. In Queenstown Harbour, the finest in the U.K., vessels of any tonnage can

anchor with safety. Principal imports: timber, wheat, maize, sugar, wine, brandy, tobacco and tea. Exports: butter, porter, whiskey, provisions, cattle, &c. Butter is the staple trade, and the quantity exported is annually increasing. There are several tobacco manufactories.

**Customs Establishment.**

*Collector*, ARTHUR STEWART.

CLERKS.—CHIEF CLERK.—Joseph Fanning. *First Class.*—Thomas S. Lyons. *Second Class.*—Benjamin B. Galbraith, Michael J. Seymour, John T. Hynes.

*Writers.*—M. Leahy, J. G. Richards.

SURVEYOR.—*Third Class.*—James A. Gardner.

EXAMINING OFFICERS.—*First Class.*—Thomas B. Carnegie, Robert D. Young. *Second Class.*—Edward Field, Philip Dunn, James Wandless. *Third Class.*—James D. Maxwell, Edward Mulcahy, Patrick Barry.

*O.D.O.—First Class.*—G. Kavanagh, D. Molony, M. Canty, W. Fuller, W. James, J. Moynahon, W. Malony. *Second Class.*—M. Pottle, E. Lane, R. Heaphy, J. Coleman, P. Murphy, T. Mead, J. Cunningham, J. Conway, B. Campbell.

*Boatmen.—First Class.*—J. Cremen, P. Coleman, J. Coleman, C Moynihan, *Second Class.*—T. Jones, P. Hegarty, R. Coughlan, W Mahoney, W. Coughlan, J. Higgins, D. Hart, D. Daly. *Supernumerary.*—W. Donovan, M. Finn, W. Walsh. M. Reilly, J. Murphy.

SUB-PORT: Kinsale; P.C.O., John McColgan.

**Bonded Warehouses.**

Custom House Quay.—For all goods, R. Foley. Accommodation for all operations on wines and spirits.

**Excise General Warehouses.**

Nile Street; Woodford, Bourne & Co.
Union Quay; James Clery & Co.
Lapp's Quay; James Murphy.
Leitrim Street; Francis G. Wise.
Hill Grove Lane, Francis G. Wise.
York Street; Hewitt & Co.

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**Corpses.**—Packages containing corpses are permitted to be landed and passed without examination or entry, provided the landing officers be satisfied of the *bona fides* of the transaction; but in all cases it is necessary that a certificate should be produced from the Civil Registrar of the place where the death occurred, stating that the body is being removed for interment; and the signature of this officer must be countersigned by the British Consul. Such packages, when accompanied, are not required to be reported, being treated in like manner as private effects, but in practice they are usually reported, being shipped by bill of lading as merchandize to meet the prejudices of the seamen.

When the Consul's certificate is separate from that of the Civil Authority, it is retained by the Examining Officer for the Jerquer; but, when it is on the same document, the Surveyor certifies that he has seen the certificate, and is satisfied. The civil certificate and the medical certificate of the cause of death are required to accompany the body, and therefore are not retained by the Customs.

In the absence of the usual proofs by certificate, an order of the Board is necessary to sanction the delivery of the package without examination.

# Cotton.

**Cotton Wool or Raw Cotton.**—Cotton, on its importation, is subject to the same regulations which apply to all articles free of duty; and, for ordinary statistical purposes, the quantity and value must be stated in each entry made.

The ordinary statistical returns give only an account of the weight and value of the cotton imported and exported. No account is rendered of the actual consumption, or of the stock in hand, nor is the number of bales specified in any case, although each branch of the trade is guided more by the account given of the bales, under each head, than by anything else.

This was found to be a great defect, and to provide a remedy, recourse was had to special legislative enactment. The cotton industry of this country has now attained a position of such vast importance that it was deemed absolutely necessary to obtain, if possible, a more satisfactory account of the movements and disposition of the raw article than could be procured in the ordinary way.

Respecting a trade involving such a vast amount of capital, a current expenditure unequalled by any other industry, the employment of so many people, and upon which the community at large are solely dependent for so much of the necessaries and comforts of life, it is obvious that the clearest and most accurate statistics which can possibly be procured should be rendered with the utmost promptitude.

During the year, ended 31st December, 1873, the total number of bales of cotton imported amounted to 3,867,734, the estimated value being about £66,900,000. Out of this, or during the same period, there were exported 601,089 bales, at an estimated value of £7,816,770; while the actual consumption amounted to 3,045,261 bales, at an aggregate value of about £55,000,000; leaving a stock on hand, on the last day of the year, of 973,826 bales, at an estimated value of £13,900,000.

The account above given is, so far as the number of bales in each case is concerned, from the Board of Trade accounts under the "Cotton Statistics' Act of 1868," while the values are estimated from data kindly supplied by people of great practical experience in the trade. But the figures given will tend to show the vast importance of even this department of the cotton trade, although confined exclusively to the raw article.

There is much more difficulty in obtaining correct data, and arriving at reliable results, in the manufacturing branch of the trade. At the present time, however, the total number of spindles, both "singling" and "doubling," may fairly be estimated at 41,785,000; and the looms at 484,000; the aggregate cost of the whole, including machinery and plant, amounting to not less than £57,092,000. This is entirely irrespective of the floating capital necessary to carry on this vast trade.

The number of persons employed, both directly and indirectly, in the cotton trade has been variously estimated, but from the most reliable information that can be collected, it will be safe to take the total number at not less than 650,000. Those will include people of all kinds, or grades, employed, and whose wages may be set down, for the year, at an aggregate amount of £26,000,000. But this necessarily falls far short of the actual truth; for it takes no account of the expenditure incurred in carrying, distributing, dealing with, and the ultimate disposal of the manufactured articles. Still the data given are sufficient to exhibit the importance of the trade as a whole, and the absolute necessity which exists for the supply of accurate information as to all its most important branches.

It was with a view to meet this want, under the heads of "consumption," and "stock," that the "Cotton Statistics' Act of 1868," V. 31 & 32 c. 33, was promoted and passed. The administration of this Act is vested in the Board of Trade, who by its provisions, are empowered from time to time to make such regulations as may be required to secure the objects which the promoters of the Act had in view, and as may be found necessary to secure the practical working of the law.

Under the regulations laid down, and now in existence, all Collectors of Customs are obliged to forward at the close of every month, a return of the number of bales of cotton imported, and another of the number exported during the month. In the same manner, all railway and canal companies, and all other carriers are bound, under a penalty of £20, to make an accurate return of all cotton carried by them from ports to places of consumption; and also of all cotton carried back from places of consumption to ports. The action of the various companies, &c., is regulated by the third and fifth sections of the Act; and that of the Collectors of Customs by General Orders, Nos. 79, 109, 111, and 133, all of 1868.

From the data thus rendered, a stock account should be shown at the end of each month, and which, if accurately given, would be of immense value to all branches of the trade. From some cause or other, but to which it is unnecessary to refer in this place, no stock account is rendered under the Act; while the returns made by the carriers, &c., are more calculated to mislead than otherwise. This is very unfortunate, inasmuch as the inaccurate data given only too frequently lead to the wildest speculations, so often followed by the most disastrous results.

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## Cowes, Port of. C.S.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 10 | 947 | 1 | 26 | 1128 | 59,198 | 39 | 3,414 | 7 | 1,128 | 227 | 7,128 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 228 | 11,919 | 12 | 713 | 240 | 11,732 | 13 | 664 | 28 | 427 | 51 | 1091 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....291

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £4,009 | £4,893 | £4,216 |

The port of Cowes comprises the whole of the Isle of Wight, and possesses two safe and excellent roadsteads, one at Cowes, and the other at Motherbank. There are two dry docks, and four patent slipways. It is also the head quarters of the Royal Yacht Squadron.

**Customs Establishment.**

*Collector and Surveyor*, WILLIAM H. HOLMES, JUN.

CLERK (*Second Class*) AND EXAMINING OFFICER.—William Vaughan

*O.D.O.—Second Class.*—J. Ralph, C. Legg, J. L. Farrow, W. P. Scovell.

**Bonded Warehouses.**

No. 1.—Medina Commercial Wharf, wines and spirits.
" 2.— " " dry goods
" 3.—Drovers, wines and spirits.
" 4.—Mew & Co., "

**Crews.**—Officers of the Board of Trade, Naval Officers, British Consular Officers, the Registrar General of Shipping and Seamen, Superintendents of M. M., &c., may muster ships' crews.—*See Trade, Board of.*

**Crimes.**—Committed by seamen on the high seas and abroad.—*See Seamen.*

**Currants.**—*See Fruit, dried.*

## Customs.

AS TO COMPLAINTS AND DISPUTES BETWEEN MERCHANTS AND OTHERS, AND THE OFFICERS OF CUSTOMS, THE PUBLIC INVESTIGATION THEREOF, AND INQUIRIES TOUCHING MATTERS RELATING TO THE CUSTOMS, AND THE CONDUCT OF OFFICERS OR OTHERS CONCERNED THEREIN.

**Settlement of disputes, port of London.**—If in the port of London any dispute shall arise between any masters and owners of ships, merchants, importers, consignees, shippers, or exporters of goods, or their agents, or licensed agents, and any officer of Customs, with reference to the seizure or detention of any ship or goods, or to any apparently accidental omission, inadvertence, or non-compliance with the laws or regulations relating to the Customs, or touching the withdrawal of agents' licences, it shall be lawful for the Commissioners to dispose of or determine such dispute in such manner as they may deem just.

**Powers to Commissioners to remit or mitigate penalties.**—If, upon consideration of the facts and circumstances out of which such dispute shall have arisen, the Commissioners of Customs shall be of opinion that any penalty or forfeiture has been incurred by any such master, owner, merchant, importer, consignee, shipper, exporter, or agent, the said Commissioners may, in case they shall be of opinion that the penalty ought to be remitted, remit and forego the same accordingly, or in case they shall be of opinion that a mitigated penalty should be imposed and enforced, mitigate any such penalty or forfeiture to such amount as they may deem a sufficient satisfaction for the breach of law, or regulation complained of.

**Appeal to Commissioners in open Court.**—In case any such master, owner, merchant, importer, shipper, exporter or agent shall feel himself aggrieved by the determination of the Commissioners of Customs in any of the cases aforesaid, or have any ground of complaint against any officer of Customs in respect of any thing done or omitted to be done by such officer in or about the execution of his duty, the party so feeling himself aggrieved shall, upon an application in writing to the Commissioners of Customs, which application shall state the substance of his complaint, or the

reasons of his dissatisfaction with such determination, be entitled to have the facts and circumstances of such complaint or determination inquired into by one of the said Commissioners, in the manner following.

s. 34 **Commissioner to conduct public inquiry.**—Upon receipt of such application as aforesaid, the Commissioners of Customs shall depute one of such Commissioners to inquire into the subject matter of such application, for which purpose a suitable apartment shall be provided, to which the parties complaining and the parties complained against, and their agents and witnesses, and all other persons interested or desirous of attending, shall have free access , and the Commissioner so deputed shall receive the statement of the complainant or his agent, or attorney, and hear any reasons which he or they may advance in support of his complaint, and the said Commissioner shall take or cause to be taken any evidence on oath which the said complainant may offer and adduce in support of his complaint, and write down or cause to be written down, and report the substance of such evidence in a narrative form and his opinion thereon, and on the arguments, if any, adduced on the hearing of the cases for the information of the said Commissioners, and in like manner the Commissioner so deputed as aforesaid, shall take and write down or cause to be taken down and written, and report, for the information of the said Commissioners of Customs, any evidence which may be offered in support of such determination of the Commissioners, or in case of a complaint against an officer, such exculpatory evidence as the officer complained against may offer or adduce; and the course of proceeding with respect to the taking of such evidence, and the conduct of such inquiry shall be in as close conformity as the nature of such inquiry will admit with the practice adopted before justices on inquiries had before such justices.

s. 35. **Power to Commissioners to prosecute, or decide cases and enforce award.**—The Commissioners of Customs, upon the evidence so reported to them, shall either determine to prosecute, if they deem it a proper case for prosecution, or decide the case upon such evidence, and make their order thereon accordingly, which order shall be communicated by a Commissioner in open court, either on the same day or a future day to be appointed at the hearing for that purpose; and every order of the Commissioners of Customs, made upon consideration of the facts, circumstances, and evidence so reported by the Commissioner by whom such inquiry shall have been holden, shall, in case any penalty or mitigated penalty, or forfeiture shall be adjudged by such order to be paid or enforced, be of equal force, validity, and effect, as any conviction for penalties which any justice or justices is or are now empowered by law to make, and upon the production of any such order under the hands of any two or more of the Commissioners of Customs to any justice or justices of the peace, it shall be lawful for such justice or justices to enforce such order, in the same manner and by the like authority as such justice or justices is or are now empowered to enforce orders under and by

the virtue of 11 & 12 V. c. 43, unless the party against whom such order shall have been made, shall, within one week after the the same shall have been communicated as aforesaid, give notice in writing to the Commissioners of Customs, or to their solicitor, that he refuses to abide by such order, in which case the Commissioners of Customs may direct such proceedings thereon as they may see fit, or the party against whom such order shall have been made, shall have the same remedy by action in any court having jurisdiction, including the "Court of Requests of the City of London and the Liberties thereof," as if no such hearing or order had been made, provided always that if any such master, owner, importer, shipper, exporter, or agent, not wishing to resort to such appeal as hereinbefore provided, be desirous of stating his case personally to one of the Commissioners of Customs, he shall be at liberty to do so on attending at the Custom House during the sitting of the Board, on applying for that purpose.

**Power to keep order.**—The Commissioner of Customs so deputed to inquire as aforesaid, shall have and exercise, while engaged in the conduct of such inquiry, and to as full an extent as the same is now exercised by any justice or justices in sessions, all necessary powers and authority to enforce order and propriety of conduct.

**Settlement of disputes and inquiry at the Out-ports.** — If at any of the Out-ports any dispute shall arise between any master or owner of ships, merchants, importers, consignees, shippers, or exporters of goods, or their agent or agents, and any officer of Customs, with reference to the class of cases hereinbefore enumerated as arising or occurring in the port of London, the like inquiry shall be holden, the like course of proceeding adopted, the like mode of taking evidence pursued, the like accommodation for the parties concerned provided, the like authorities for maintaining order given, and, as nearly as may be, the like matters in every respect done, as hereinbefore provided for inquiry into and conduct of similar proceedings in the port of London, save and except that the duty hereinbefore prescribed to be performed by one of the Commissioners of Customs deputed for that purpose, shall be performed at such Out-ports by the Collector or Comptroller or other officer of Customs deputed for that purpose.

**By whom such examinations and inquiries may be conducted.**—In any of the foregoing cases, or whenever it shall be necessary for the Commissioners of Customs or their officers to institute any inquiry to ascertain the truth or facts with respect to any complaint or matter relating to any business under their management, or control, or incident thereto, or the conduct of officers, or persons employed therein, such inquiries shall and may be made or conducted by the Commissioners for the time being, or any one or more of them, or by any Surveyor-General, Inspector-General, Collector or Comptroller, or other officer of the Customs, or by such person or persons as the Commissioners of Customs shall direct and appoint for that purpose; and when

upon any such inquiry proof on oath shall be required by the person so conducting the same, such person shall and may administer such oath to any person attending before him as aforesaid; and if any person so examined as a witness before such person shall be convicted of giving false evidence on his examination on oath before the person conducting such inquiry, every such person so convicted shall be deemed guilty of perjury, and shall be liable to the pains and penalties thereof.

s. 39 **Power to summon witnesses.**—Upon any such inquiry or examination it shall be lawful for the Commissioners of Customs, or any one or more of them, or for any such Surveyor-General, Inspector-General, Collector, Comptroller, or other officer of the Customs, or persons so authorised or directed by the Commissioners of Customs to conduct such inquiry or examination, to summon any person required as a witness to appear before the said Commissioners, Inspector-General, Collector, Comptroller, Surveyor-General, or other officer or person authorised to conduct such inquiry, or examination, as the case may be, to attend on the hearing thereof at the time and place to be specified in such summons, to give evidence upon oath of the truth of any facts appertaining to such inquiry, or any other matter touching or relating thereto; and every person so summoned, having his reasonable expenses for such attendance, if required, tendered to him at the time of service of such summons, who shall neglect or refuse to appear according to the exigency thereof, or who, having so appeared, shall refuse to take the oath, or shall refuse to give evidence, or to answer to the best of his knowledge and belief, any questions when thereunto required, shall for every such default or offence forfeit the sum of £20.

s. 40 **Regulations for the conduct of inquiries.**—The Commissioners of Customs shall from time to time make such rules and orders for the proper conduct of such inquiries as aforesaid, as may be expedient, and as in their judgement shall be necessary or proper; and such rules and orders shall be observed on the conduct of such inquiries, until annulled or varied by the authority of the said Commissioners.

**Customs account with the Bank of England, &c.**

14 & 35 V. c. 106. s. 1 CUSTOMS MONEYS, &c., TO BE PAID INTO THE BANK OF ENGLAND.—All moneys, bills, notes and drafts received on account of Customs revenue and duties in Great Britain, are to be paid into the Bank of England, and all moneys arising from duties of Customs in Ireland are to be paid into Her Majesty's Exchequer.

s. 2 THE COMMISSIONERS OF THE TREASURY MAY MAKE RULES FOR KEEPING THE ACCOUNTS OF THE CUSTOMS WITH THE BANK OF ENGLAND. —INSPECTION OF THE CUSTOMS ACCOUNT BY THE ACCOUNTANT AND COMPTROLLER GENERAL.—The Bank of England is daily, on receiving any money, bills, &c., on account of the Customs to make an entry of such payment in a book to be provided by the Bank, and this book is to be forthwith re-delivered to the persons making the payments for the Customs, and is to be a discharge for the

moneys so entered; such book is to be inspected daily after its return by the Accountant and Comptroller General of the Customs or his clerk (such clerk being first duly authorised by him, and for whose conduct he is to be answerable), who shall satisfy himself that all moneys, &c., received by or on account of the Commissioners of Customs are duly paid into the Bank under the provisions of this Act; and any default which such Accountant and Comptroller General, or his clerk, may discover in that behalf, shall be immediately reported by him to the said Commissioners of Customs.

TREASURY TO REGULATE DISPOSAL AND PAYMENT OF MONEYS, &c.—The Bank of England is not to pay, transfer, apply or dispose of any of the money, notes, &c., &c., paid into the account of the Customs, except in accordance with the rules and regulations of the Treasury, unless any such notes, bills of exchange, or drafts are required by the Solicitor of Customs for the purpose of taking out an extent for the security of the money for which the same shall have been given, in which case such notes, &c., are to be delivered to the Solicitor or his clerk, on the order of the Commissioners of the Customs, and such delivery is to be entered in the book herein directed to be provided.

PAYMENT OF DEBENTURES, &c.—In London, debentures, certificates, &c., are to be paid out of the money paid into the Bank of England on account of the Customs in accordance with the rules in force, and every such payment is to be allowed by the Comptroller and Auditor General of Public Accounts; at any other port such payment is to be made out of moneys arising from duties of Customs in the hands of the Collector, under the directions of the Commissioners of Customs.

COLLECTORS' ACCOUNTS.—The Commissioners of Customs shall and may finally settle and close the accounts of any Collectors or Receivers of any part of the revenue of the Customs or other duties under their management, notwithstanding an erroneous appropriation of any duties of Customs received by such Collectors, &c.; and the said Commissioners are hereby empowered to correct such appropriation, in order to prevent the accounts of such Collectors from being kept open; and all such corrections shall be allowed by the Comptroller and Auditor General of Public Accounts in passing the general accounts of Customs.

CUSTOMS DUTIES, &c., PAYABLE TO THE EXCHEQUER ACCOUNT OF BANK OF ENGLAND, TO BE RECEIVED UNDER SUCH REGULATIONS AS THE TREASURY SHALL PRESCRIBE.

8 FORGERY IN RESPECT TO CUSTOMS ACCOUNT WITH THE BANK OF ENGLAND, DECLARED FELONY.

DEPOSITS PAYABLE UNDER SEC. 30 C.C.A., 1853, AND MONEYS BEFORE
10 PAYABLE TO THE RECEIVER GENERAL TO BE PLACED TO THE GENERAL ACCOUNT OF THE COMMISSIONERS OF CUSTOMS.

G.f.A. c. 326 **General Orders to be printed.**—The Commissioners of Customs shall, as soon as may be after the commencement of each year, cause to be printed all general orders made by them for the regulation of the Customs during the preceding year.

**Customs Charges.**—*See Home Consumption.*

**Customs Duties.**—*See Duties, Tariff and respective articles.*

**Customs Officers.**—*See Officers of Customs.*

## Customs Superintending Establishment.

*The establishment for each port will be found under the names of the respective ports.*

HONORABLE COMMISSIONERS:

*Chairman.*—FREDERICK GOULBURN, C.B.

*Deputy Chairman.*—COLONEL FREDERICK ROMILLY,

GRENVILLE CHARLES LENNOX BERKELEY, SIR FRANCIS HASTINGS DOYLE, BART.

**Secretary's Office.**

SECRETARY.—John B. Hale.

ASSISTANT SECRETARY.—John Smith.

COMMITTEE CLERKS.—Joah F. Bates, Robert Bates, William D. Chester.

PRINCIPAL CLERKS.—Frederick G. Walpole, Edmund Goodwyn, Richard H. B. Castle, James S. Renwick.

CLERKS.—*First Class.*

| | | |
|---|---|---|
| G. Hassell Armstrong | Henry Coxwell | Frederick W. Chaplin |
| Richd. C. Hallowes | Richard T. Prowse | John Courroux. |

*Second Class.*

| | | |
|---|---|---|
| Tom B. Bishop | Samuel B. Flaxman | Alfred H. Courroux |
| Howard Payn | Robert Robson | Alfred L. Hardy |
| John Gatley | Frederick H. Deverell | |

EXTRA CLERKS.—P. W. White, H. Onslow.

WRITER.—J. W. Brabner.

MESSENGERS.—*Board Room—Head Messenger.*—W. Palmer. *Messengers.*—W. Wild, J. Higgs, G. W. Castle, J. Crouch. *Petition Office.*—R. Hodge. *Post Office.*—T. B. Hill. *Board Room Door Keepers.*—E. J. Sabine, T. Kelly.

MEDICAL INSPECTOR.—W. Dickson, Esq., M.D., R.N., 14, Trinity Square, Tower Hill.

HOUSEKEEPER AND STOREKEEPER OF FORMS & BOOKS.—W. Hannam.

**Solicitor's Office.**

SOLICITOR.—Felix J. Hamel.

ASSISTANT SOLICITORS.—Almaric Rumsey, James K. O'Dowd.

CHIEF CLERKS.—Richard E. Cumberland, John L. Graham.

CLERKS.—Richard Beverley, Charles Daniel, Thomas Wildman.

WRITERS.—K. E. K. Gough, J. Macklin, H. Howe, J. D. Richards.

ARRESTING OFFICER, &c.—Edward G. Weale.

MESSENGERS.—P. J. Dignasse, S. G. Sabine.

**Surveyors General.**

SURVEYORS GENERAL.—Robert A. Ogilvie, C.B., Charles E. Hunt.

CLERKS.—Theophilus Moon, E. P. Bishopp Smith, James C. James.

MESSENGERS.—H. J. Baker, J. Sutterby.

SURVEYOR FOR BUILDINGS.—Henry Adams.

PROFESSIONAL CLERK.—Robert Dewes.

WRITER.—E. T. Baker. MESSENGER.—Philip Fortin.

**Accountant and Controller General's Office.**

ACCOUNTANT AND CONTROLLER GENERAL.—Henry W. Dobell.

ASSISTANT ACCOUNTANT AND CONTROLLER GENERAL.—J. Jenner Weir.

PRINCIPAL CLERKS.

*First Section.*—Henry R. Poole, John L. Irish, William Dick.
*Second Section.*—William Johnston, Henry J. Gardner, William Pitcairn.

CLERKS.—*First Class.*

| | | |
|---|---|---|
| Charles Peto | Charles H. Maclean | Mark Smith |
| Joses Boddy | Florence J. Brinsden | Thomas Smart |
| Spencer Dally | Edwin Ayris | Charles Mellish |
| Robert J. Harwood | | |

*Second Class.*

| | | |
|---|---|---|
| Thomas A. Blake | John W. Jones | John M. Bamford |
| Charles Pyke | Charles H. Norman | George Martin Tait |
| William H. Cossins | Starr Tidd Wood | John Rees |
| John T. Gardiner | Richard Gill | William Collins |
| Charles Lemon | Charles J. Dore | William Knight |
| William Burton | William Hannay | James Burton |
| Frederick Springett | John White | George Lowe |
| Edmund C. Daniell | Claudius P. Champ | Daniel Ground |

*Supernumerary.*—John R. Blackford.

*Extra Clerks.*—R. A. Price, J. Evans.

WRITERS.

| | | |
|---|---|---|
| E. Redworth | W. W. Porter | W. S. Kearns |
| P. H. Atkinson | W. T. Belcher | H. M. Harris |
| R. Fowle | W. Porter | G. Cockerell |
| J. Connor | C. J. Cribb | W. J. Sutherland |
| J. S. Castle | R. K. W. Owen | F. Heyward |
| E. Morgan | F. B. Oding | C. H. Alexander |
| A. G. Cardno | R. G. Alderman | R. F. Fitzgerald |
| C. J. Josland | J. A. Allan | T. Pook |
| A. Nason | H. Forth | C. King |

MESSENGERS.—T. Stokes, E. E. Foote, G. A. Smith, G. Kinshott, H. J. Mackney.

**Statistical Office.**

PRINCIPAL OF THE STATISTICAL OFFICE.—Samuel Seldon.

ASSISTANT PRINCIPAL.—Stephen Bourne.

PRINCIPAL CLERKS.

*First Section.*—William Masson, Henry Miller.

*Second Section.*—Henry Burlton, Alfred T. Cuffley.

CLERKS.—*First Class.*

| | | |
|---|---|---|
| William Hewett | William H. Fenton | John B. Seward |
| James B. Tomlinson | Robert H. Woods | Robert Barker |
| John H. Butler | George Pridie | Roderick McI. Paton |
| George Metcalfe | John F. Shynn | Edward Kelly |
| Robert Lynch | Charles Waters | James Hoare |
| William Colquhoun | Charles W. Mutlow | Peter Fawcett |

*Second Class.*

| | | |
|---|---|---|
| Frederick M. Dwight | James Wyeth | Edward K. Larkins |
| John C. Dodman | James Moxon | John Chambers |
| William F. C. Britton | Charles B. Pollard | Lauchlan McPherson |
| Charles T. Cobham | Walter J. Cleave | John Holdaway |
| Edward Harrison | George M. Gunn | John Lewis |
| James G. Lewis | James Purrott | Wm. K. Gilmore |
| Charles E. Allt | Alfred Greaves | William Denne |
| Harry Burton | Wm. R. Shadforth | William J. Sharpe |
| William H. Spilling | Thomas J. Hirst | Richard Brown |
| John A. Stebbing | Philip J. Le Sueur | Hugh Fleming |
| Fredk. W. McIntosh | John W. Flower | Richard Gibbings |
| George Finch | Thomas Quarm | Robert Haigh |
| Griffith Griffiths | Henry Clapton | |

*Supernumerary.*—Alfred J. Wood.

*Extra Clerks.*—S. Hamilton, John Worsley.

WRITERS.

| | | |
|---|---|---|
| T. R. Smith | P. Little | G. A. Oakeshott |
| W. Bullock | J. Parkins | H. W. Burnside |
| J. A. Harris | J. H. Harris | A. Tull |
| W. Ashford | F. A. Philpot | C. J. Humpherson |
| W. Adair | C. Mitchell | J. H. Paterson |
| J. Shaw | E. R. Tompson | W. J. Lovegrove |
| J. Horwood | C. W. Meallin | |

MESSENGERS.—J. Kennerley, H. C. Dust, J. P. Maidwell, F. Richardson, R. Munro, J. Shaw.

C.A. .76 **Damaged Goods.**—Provision was made by this section for an abatement of duty, to an extent not exceeding three-fourths, on goods damaged on the voyage, as also wrecked goods and goods derelict, &c.; but as the abatement was not to apply to spirits, sugar, cocoa, tea, coffee, tobacco, currants, raisins, wine, and figs, this section is at present inoperative.

For destroying worthless dutiable goods in bond, *see Warehousing Regulations.*

## Dandy Notes.

For goods removed from the warehouse, a form of dandy note and pricking note combined is issued.

A dandy note is a document used for the shipment of goods. This paper is filled in by the exporter, and is then passed at the office of the Controller of Accounts. In the case of the delivery for exportation of casks of wine or spirits the Ganger who examines them, notes on the back of the dandy the bung and wet dimensions and the content and ullage of each cask. On the dandy note the Export Examining Officer also records his examination of the goods, and, on the shipment of these, it is forwarded to the Principal Searcher's Office.

The following is the form of dandy and pricking notes combined used when the goods are removed by cart.

**Dandy Note.**

To the Out-Door Officer at

Deliver the undermentioned Packages for the Examining Officers at

| Shipping Marks, Numbers and Description of Packages, and Species of Goods, in words at length. | Merchant's Name, Ship, Captain, and Destination. |
|---|---|
| | Ship<br>Master<br>Destination<br>Exporter<br>Carman<br><br>*Warehousing Department,*<br>187 |

. . . . . .

**Pricking Note.**

To the Out-door Officers on Board the Ship

Master, for

Receive the following Goods for Shipment.

| Shipping Marks and Numbers. | Exporter's Name and Date of Bond. | Quantity and Description of Packages of Species of Goods, in words at length. |
|---|---|---|
| | Exporter<br>Date of Bond | |

| | |
|---|---|
| Examined 187<br><br>*Examining Officer.* | Received the above-mentioned Packages on board this Ship.<br>187<br><br>*Master, Mate, or Out-Door Officer.* |

A similar document is used when the goods are removed by lighter.

For drawback goods and goods received under bond from another port for immediate exportation, another and separate form of pricking note is used: it is printed with black ink for goods removed by water, and with red for goods carried by land. Although this document is officially issued by the Export Examining Officer, it is usually filled in by the exporter in the office of the Principal Searcher, and sent under cover with the Shipping Bill, if for goods entitled to Customs drawback; with the Export Shipping Notice, if for Excise drawback; or the Dispatch, if for goods removed from another port for immediate exportation. In these cases a dandy note is not issued, but the examination of the Examining Officer is recorded on the Shipping Bill, Export Shipping Notice, or the Dispatch, as the case may be.

On the arrival of goods by lighter the lighterman obtains the pricking note from the Examining Officer, and lodges it on board the ship. The master or mate signs the pricking note as an acknowledgment of the receipt of the goods, and the pricking notes are collected by the Shipping Officer.

When the goods are removed by land, the Shipping Officer endorses on the pricking note the date and hour of receipt and shipment, and in all cases he countersigns the masters' and mates' receipts.

*See the Exportation, shipment of goods in the port of London.*

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**Dandelion Root** (**Taraxacum**) is liable to duty as Chicory; *which see.*

## Dangerous Goods.

M.S.A. 1873 s. 25

RESTRICTIONS ON THE CARRIAGE OF DANGEROUS GOODS.—If any person sends or attempts to send by, or not being the master or owner of the vessel, carries or attempts to carry in any vessel, British or foreign, any dangerous goods, that is to say, aquafortis, vitriol, naptha, benzine, gunpowder, lucifer matches, nitro-glycerine, petroleum, or any other goods of a dangerous nature, without distinctly marking their nature on the outside of the package containing the same, and giving written notice of the nature of such goods, and of the name and address of the sender or carrier thereof to the master or owner of the vessel at or before the time of sending the same to be shipped or taking the same on board the vessel, he shall for every such offence incur a penalty, n.e. £100. Provided that if such person show that he was merely an agent in the shipment of any such goods as aforesaid, and was not aware and did not suspect and had no reason to suspect that the goods shipped by him were of a dangerous nature, the penalty which he incurs shall n.e. £10.

s. 24 PENALTY FOR MISDESCRIPTION OF DANGEROUS GOODS.—If any person knowingly sends or attempts to send by or carries or attempts to carry in any vessel, British or foreign, any dangerous goods or goods of a dangerous nature under a false description or falsely describes the sender or carrier thereof he shall incur a penalty n.e. £500.

s. 25 POWER TO REFUSE TO CARRY GOODS SUSPECTED OF BEING DANGEROUS.—The master or owner of any vessel, British or foreign, may refuse to take on board any package or parcel which he suspects to contain goods of a dangerous nature, and may require it to be opened to ascertain the fact.

s. 26 POWER TO THROW OVERBOARD DANGEROUS GOODS.—Where any dangerous goods as defined in this Act, or any goods which in the judgment of the master or owner of the vessel are of a dangerous nature have been sent or brought aboard any vessel, British or foreign, without being marked as aforesaid, or without such notice having been given as aforesaid, the master or owner of the vessel may cause such goods to be thrown overboard together with any package or receptacle in which they are contained, and neither the master nor the owner of the vessel shall in respect of such throwing overboard be subject to any liability, civil or criminal, in any Court.

s. 27 FORFEITURE OF DANGEROUS GOODS IMPROPERLY SENT.—Where any dangerous goods have been sent or carried, or attempted to be sent, or carried on board any vessel, British or foreign, without being marked as aforesaid, or without such notice having been given as aforesaid, and where any such goods have been sent or carried, or attempted to be sent, or carried under a false description, or the sender or carrier thereof has been falsely described, it shall be lawful for any Court having Admiralty jurisdiction to declare such goods and any package or receptacle in which they are contained to be and they shall thereupon be forfeited, and when forfeited shall be disposed of as the Court directs. The Court shall have and may exercise the aforesaid powers of forfeiture and disposal, notwithstanding that the owner of the goods have not committed any offence under the provisions of this Act relating to dangerous goods, and be not before the Court, and have notice of the proceedings, and notwithstanding that there be no evidence to show to whom the goods belong, nevertheless the Court may in its discretion require such notice as it may direct to be given to the owner or shipper of the goods before the same are forfeited.

s. 28 SAVING AS TO DANGEROUS GOODS' ACTS.—The provisions of this Act relating to the carriage of dangerous goods shall be deemed to be in addition to and not in substitution for or in restraint of any other enactment for the like object, so nevertheless that nothing in the said provisions shall be deemed to authorise that any person be sued or prosecuted twice in the same matter.

## Carriage and deposit of Dangerous Goods' Act, 1866.

& 30 V. c. 69 s. 1 Nitro-glycerine or glonoine oil to be deemed specially dangerous within the meaning of this Act.

s. 2 Her Majesty by order in Council may direct other goods to be deemed specially dangerous.

s. 3 DANGEROUS GOODS NOT TO BE DELIVERED AT A WAREHOUSE, OR SENT BY CARRIER, OR SHIP, UNLESS SO MARKED AND DESCRIBED.—No person shall deliver any goods which are specially dangerous to any warehouse owner or carrier, or send or carry, or cause to be carried any such goods upon any railway or in any ship to or from any part of the U.K., or in any other public conveyance; or deposit such goods in or on any warehouse, or quay, unless the true name or description of such goods with the addition of the words, "specially dangerous," is written, printed or marked on the outside of the package, nor in the case of delivery, to deposit with any warehouse owner or carrier, without also giving notice in writing to him of the name and description of such goods, and of their being specially dangerous. And any person who commits a breach of this enactment, shall be liable to a penalty n.e. £500; or, at the discretion of the Court, to imprisonment, with or without hard labour for n.e. two years.

s. 4 PERSONS FORWARDING SUCH GOODS IN IGNORANCE.—(1.) Any person convicted of a breach of the last foregoing enactment shall not be liable to imprisonment, or to a penalty of more than £200, if he shews to the satisfaction of the Court and jury before whom he is convicted, that he did not know the nature of the goods to which the indictment relates.

(2.) No person shall be liable to be convicted if he proves that he neither knew the nature of the goods, nor could, with reasonable diligence have obtained such knowledge.

s. 5 GOODS SO DELIVERED TO BE FORFEITED.—Goods delivered, sent, carried, or deposited in contravention of this Act, shall be forfeited, and shall be disposed of as the Commissioners of the Treasury or in case of importation as the Commissioners of Customs direct, whether any person is liable to be convicted for breach of the said enactment, or not.

No warehouse owner or carrier shall be bound to receive or carry any goods which are specially dangerous.

**Petroleum Act, 1871.**—Continued by 36 & 37 V. c. 75 till 1 Oct., 1874, and end of then next session.

34 & 35 V. c. 105 s. 8 DEFINITION OF PETROLEUM.—"Petroleum" to include any rock oil, rangoon oil, Burmah oil, oil made from petroleum, coal, schist, shale, peat, or other bituminous substance, and any products of petroleum, or any of the above-mentioned oils: and the term "petroleum to which this Act applies" means such of the petroleum as when tested in the following manner—

Sched. one *Directions for testing petroleum to ascertain the temperature at which it gives off inflammable vapour.*

The vessel which is to hold the oil shall be of thin sheet iron, it shall be two inches deep and two inches wide at the opening, tapering slightly towards the bottom; it shall have a flat rim, with a raised edge one quarter of an inch high round the top; it shall be supported by this rim in a tin vessel four inches and a half deep and four and a half inches in diameter; it shall also have a thin wire stretched across the opening, which wire shall be so fixed to the edge of the vessel that it shall be a quarter of an inch above the surface of the flat rim.

The thermometer to be used shall have a round bulb about half an inch in diameter, and is to be graduated upon the scale of Fahrenheit, every ten degrees occupying not less than half an inch upon the scale.

The inner vessel shall be filled with the petroleum to be tested, but care must be taken that the liquid does not cover the flat rim. The outer vessel shall be filled with cold, or nearly cold water; a small flame shall be applied to the bottom of the outer vessel, and the thermometer shall be inserted into the oil so that the bulb shall be immersed about one and a half inches beneath the surface.

A screen of pasteboard or wood shall be placed round the apparatus, and shall be of such dimensions as to surround it about two thirds, and to reach several inches above the level of the vessels.

When heat has been applied to the water until the thermometer has risen to about ninety degrees Fahrenheit, a very small flame shall be quickly passed across the surface of the oil on a level with the wire.

If no pale blue flicker or flash is produced, the application of the flame is to be repeated for every rise of two or three degrees in the thermometer.

When the flashing point has been noted, the test shall be repeated with a fresh sample of the oil, using cold, or nearly cold, water as before, withdrawing the source of heat from the outer vessel when the temperature approaches that noted in the first experiment, and applying the flame test at every rise of two degrees in the thermometer.

s. 4 REGULATIONS FOR THE LANDING, &c.—Harbour authorities are to frame and submit to the Board of Trade bye laws for regulating the mooring of vessels carrying petroleum, and the time and mode of landing of the cargo.

Bye laws to be published by the harbour authorities.

The Board of Trade may require the harbour authority to frame such bye laws, and in their default the Board of Trade may make a bye law.

Where any ship or cargo is moored, landed, &c., in contravention of a bye law, the owner and master of the ship, or the owner of the cargo, as the case may be, each incurs a penalty n.e. £50 a day, and the harbour authority may cause the ship or cargo to be removed at the owner's expense.

SHIP WITH PETROLEUM ENTERING HARBOUR TO GIVE NOTICE.—The owner or master of every ship carrying petroleum on entering any harbour within the U.K.

is bound to give notice to the harbour authority, and in default is liable to a penalty n.e. £500, unless it can be proved that neither the owner nor the master knew the nature of the goods, nor could with reasonable diligence have obtained such knowledge.

VESSELS CONTAINING PETROLEUM TO BE LABELLED.—Where any petroleum to which this Act applies—

(a.) Is kept at any place except during the seven days next after it has been imported; or,

(b.) Is sent or conveyed by land or water between any two places in the U.K.; or,

(c.) Is sold or exposed for sale;

the vessel containing such petroleum shall have attached thereto a label in conspicuous characters, stating the description of the petroleum, with the addition of the words "highly inflammable," and with the addition—

(a.) In the case of a vessel kept, of the name and address of the consignee or owner;

(b.) In the case of a vessel sent or conveyed, of the name and address of the sender;

(c.) In the case of a vessel sold or exposed for sale, of the name and address of the vendor.

Penalty for contravention, n.e. £5.

Petroleum to which this Act applies not to be kept without a licence from a local authority, penalty for contravention, n.e. £20 a day and forfeiture of the petroleum. Exemption, petroleum, either for private use or sale, kept in separate glass, earthenware, or metal vessels, securely stopped; each containing not more than a pint, and the aggregate not exceeding 8 gallons.

In s. 8 the local authorities are defined; ss. 9 and 10 refer to the granting of licences; s. 11 testing of petroleum by officers of local authority; s. 12 penalty for refusing information and obstructing officer.

SEARCH FOR PETROLEUM.—Where any Court of summary jurisdiction is satisfied by information on oath that there is reasonable ground to believe that any petroleum to which this Act applies is being kept, sent, conveyed, or exposed for sale within the jurisdiction of such Court in contravention of this Act, at any place, whether a building or not, or in any ship or vehicle, such Court shall grant a warrant by virtue whereof it shall be lawful for any person named in such warrant, to enter the place, ship, or vehicle named in such warrant, and every part thereof, and examine the same and search for petroleum therein, and take samples of any petroleum found therein, and if any petroleum to which this Act applies be found therein, which is kept, sent, conveyed, or exposed for sale, in contravention of this Act, to seize and remove such petroleum, and the vessel containing the same, and to detain such petroleum and vessel until some Court of summary jurisdiction has determined whether the same are or not forfeited, the proceedings for which forfeiture shall be commenced forthwith after the seizure.

24

Any person seizing any petroleum to which this Act applies in pursuance of this section shall not be liable to any suit for detaining the same, or for any loss or damage incurred in respect of such petroleum, otherwise than by any wilful act or neglect, while the same is so detained.

If any petroleum to which the Act applies is seized in pursuance of this section in any ship or vehicle, the person seizing the same may use for the purposes of the removal thereof, during twenty-four hours after the seizure, the said ship or vehicle, with the tackle, boats, and accoutrements belonging thereto, and if he do so shall pay to the owner thereof a reasonable recompence for the use thereof, and the amount of such recompence shall, in case of dispute, be settled by the Court of summary jurisdiction, before whom proceedings for the forfeiture are taken, and may be recovered in like manner as penalties under this Act may be recovered.

Any person who, by himself or by any one in his employ, or acting by his direction or with his consent, refuses or fails to admit into any place occupied by or under the control of such person, any person demanding to enter in pursuance of this section, or in any way obstructs or prevents any person in or from

making any such search, examination, or seizure, or taking any such samples as authorised by this section, shall be liable to pay a penalty n.e. £20, and to forfeit all petroleum to which this Act applies, which is found in his possession or under his control.

s. 14 Her Majesty by order in Council may direct this Act or part of it to apply to other substances.

s. 16. All powers given by this Act shall be deemed to be in addition to and not in derogation of any other powers conferred on any local or harbour authority by Act of Parliament, law or custom; and every local authority and harbour authority may exercise such other powers in the same manner as if this Act had not passed; and nothing in this Act to exempt any person from any penalty to which he would otherwise be subject in respect of a nuisance.

32 & 33 V. c. 118 **Nitro-Glycerine Act.**—An Act to prohibit for a limited period the importation, and to restrict and regulate the carriage of Nitro Glycerine.

s. 1 Name of Act "Nitro Glycerine Act, 1869."

s. 2 DEFINITION.—Nitro Glycerine includes every substance having Nitro Glycerine in any form as one of its component parts or ingredients.

s. 3 RESTRICTIONS AND REGULATIONS AS TO LANDING AND SHIPPING.—Save as hereinafter mentioned, no person shall after the passing of this Act, bring into any port or harbour of the U.K., or ship or un-ship on, from, or near the coast of any part of the U.K., any Nitro Glycerine.

If any person contravenes this section he shall be guilty of a misdemeanour and shall, at the discretion of the Court, be liable to be imprisoned, with or without hard labour, for any term not exceeding one year, or to pay a penalty not exceeding £500; and all Nitro Glycerine brought into any port or harbour, or shipped or un-shipped in contravention of this section shall be forfeited.

If it is shown to the satisfaction of one of Her Majesty's principal Secretaries of State that any substance having Nitro Glycerine in any form as one of its component parts or ingredients can safely be brought into any port or harbour of the U.K., or be safely shipped on, from, or near the coast of any port of the U.K., he may by special or general licence authorize the introduction or exportation of such substance into or from the U.K. on such conditions as he thinks expedient.

No penalty shall be inflicted in pursuance of this section on any person bringing Nitro Glycerine into any port or harbour of the U.K. who proves to the satisfaction of the Court before which he is tried, that he was driven into such port or harbour by stress of weather, that with as little delay as possible he gave notice to the authorities having jurisdiction in such port or harbour of the arrival of the ship bringing Nitro Glycerine, and that he conformed to any directions which may have been given him by such authorities.

s. 4 REGULATIONS AS TO THE MANUFACTURE, SALE AND CARRIAGE OF NITRO GLYCERINE.—No person shall after the expiration of four weeks from the passing of this Act, manufacture, sell, carry or otherwise dispose of or have in his possession any Nitro Glycerine in any part of the U.K., except in accordance with a general or special licence issued by one of Her Majesty's principal Secretaries of State, who may annex any absolute prohibitions or any restrictions to any licence granted by him in pursuance of this Act, limiting the manufacture, sale, carriage, disposal or storage of Nitro Glycerine to particular persons and to particular places, and for particular purposes, or otherwise prohibiting or restricting the manufacture or use thereof in such manner as he thinks fit; he may also in any case where he allows Nitro Glycerine to be carried, prohibit the carriage thereof along any public way, and add restrictions as to the persons by whom, the mode in which, the places from and to which, and the quantity in which any Nitro Glycerine is to be carried, and generally may make such provisions and restrictions, whether relating to the matters aforesaid, or any of them, as he thinks fit, for the protection of the public against the danger arising from the manufacture, sale, carriage, disposal or storage of Nitro Glycerine.

If any person manufactures, sells, or carries or otherwise disposes of, or has in his possession any Nitro Glycerine without a general or special licence in pursuance of this Act, he shall be guilty of a misdemeanour, and shall, in the discretion of the Court, be liable to be imprisoned with or without hard labour for any period not exceeding one year, or to pay a penalty not exceeding £500.

The said Secretary or State may annex to the breach of the conditions of any licence granted by him any punishment or penalty, not being greater than the punishment or penalty to which a person manufacturing, selling, carrying, disposing of, or having in his possession any Nitro Glycerine without a general or special licence, is made liable by this Act; and any pecuniary penalty so annexed may be recovered summarily, if it does not exceed £100.

Provided that no penalty shall be inflicted in pursuance of this Act, on any carrier, wharfinger or warehouseman, who satisfies the Court that after using all due precautions the Nitro Glycerine was carried by him, or was in his possession without his knowledge.

SEARCH FOR NITRO GLYCERINE,—Nitro Glycerine may be searched for in the same manner, under the same warrants, and subject to the same conditions in, under, and subject to which gunpowder may be searched for in pursuant of the Act 23 & 24 V. c. 139, and all the provisions of the said Act relating to searching for gunpowder, are hereby incorporated with this Act, and shall for the purpose of this Act be construed as if the word "gunpowder" in such provisions included Nitro Glycerine as defined by this Act, and as if the Act therein referred to were this Act, and those provisions shall be construed to extend to Nitro Glycerine imported or sold contrary to this Act.

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**Darlington**, co. Durham. **An Excise General Warehouse.** Warehouse keeper, T. Murray.

## Dartmouth, Port of. D.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 29 | 5,668 | 29 | 1,749 | 629 | 44,390 | 36 | 4,824 | 59 | 7,880 | 413 | 24,734 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 182 | 16,283 | 8 | 302 | 190 | 16,585 | 8 | 666 | 1 | 32 | 9 | 698 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....499

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £38,195 | £2,128 | £3,541 |

Inverness, a [illegible] port situated at the mouth of the river Nairn. The harbour [illegible] and [illegible] and available at [illegible] tide [illegible] consequence [illegible] frequented by large vessels. [illegible] to [illegible] the arrival and departure of [illegible]

**Inverness Establishment.**

[illegible] and Commissioner of Customs.—Robert F. Sawyer.

[illegible].—[illegible].—William Hayward.

[illegible].—[illegible].—Thomas Lill.

[illegible].—[illegible].—[illegible].

[illegible] Officer.—James T. Handley.

[illegible].—[illegible].—W. S. Paterson.

Searcher:—William E. Walsh.

[illegible].—[illegible].—[illegible].

**Bonded Warehouses.**

There are [illegible] warehouses [illegible] for the [illegible] bonded for dry goods [illegible] which [illegible] may be supplied [illegible]

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## Dyke, Port of. D.L.

| Vessels. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Foreign. | | | | | Coastwise. | | | | | |
| | [illegible] Trade. | | [illegible] Trade. | | [illegible] Trade. | | Foreign Trade. | | Coastwise Trade. | | Coasting Trade. |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| [illegible] | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | .. | .. | [illegible] | 3,577 |

| Vessels belonging to the Port. | | | | | | Vessels built in the year 1883. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | .. | .. | [illegible] | [illegible] |

Number of Boats registered under the Sea Fisheries' Act, 1883 ..... [illegible]

| Value of Imports, 1883. Foreign and Colonial Merchandise. | Value of Exports, 1883. Produce of the U.K. | Customs Revenue, 1883. |
|---|---|---|
| £[illegible] | £[illegible] | £[illegible] |

**Deal**, a port situated on the east coast of Kent, about midway between the north and south Forelands, and directly facing the *Downs*. The trade is very small, there being no other means of *unloading* vessels than by beaching them, and this can only be *done* in the finest weather. The place derives its principal

business from the great number of vessels taking refuge in the Downs during the south-west winds.

**Customs Establishment.**

*Collector and Examining Officer, &c.*—JOHN J. HEAD.

EXAMINING OFFICER.—*Third Class*, &c.—George W. Hider.

O.D O.—*Second Class.*—H. Redsull, C. Oatridge.

CREEK: Sandwich; P.C.O., John E. Wraith.

**Bonded Warehouses.**

Two vaults for wines and spirits, Nethersole & Sons.
One " " " A. F. S. Bird.

**Deficiencies in the Warehouse.**—*See Losses.*

**Despatches for Goods removed under Bond.**—*See Removals.*

**Destroying worthless Dutiable Goods in Bond.**—*See Warehousing Regulations.*

**Devizes**, co. Wilts. **An Excise General Warehouse.** Warehouse keeper, J. W. Holloway.

**Disgorging.**—An operation performed for the removal of sediment in effervescing wines. The bottles are placed in a rack upside down until the sediment has settled in the neck of the bottle, this is discharged by the cork being adroitly and momentarily removed, and the space caused is filled with wine.

The operation, when necessary, may be performed in a place specially provided and set apart for the purpose.

The 1 per cent. loss allowed to racking operations extends to disgorging.

**Distillers' Spirit Store or Stock.**—*See also Warehousing Regulations.*

**Only for spirits made on the premises.**—A distiller's spirit store is only for such spirits that have been distilled on the premises, and such spirits must be conveyed directly from the spirit receiver to such store, and spirits once removed may not be brought back.

**Spirits must be sent out within ten days.**—All the spirits produced in a distillery period (except a quantity not exceeding 150 gallons, in one ullage cask,) are to be removed from the store, either for consumption or into the warehouses within 10 days after the termination of the distilling period, and before any spirits of a succeeding period are brought in.

**Stock, balance, excess, deficiencies, &c.**—When the spirits have been removed, or at the end of 10 days if any spirits remain in the store cask, the stock is to be taken, and a balance struck of the stock account. The stock may also be taken at any other time, by any officer; and if an excess be found, not exceeding one

half per cent. on the balance left at last stock-taking, and the quantity since brought in, it is to be charged with duty; if the excess exceeds a half per cent., the whole excess is liable to forfeiture, and the distiller is subject to a penalty. A penalty is also incurred should a deficiency be found exceeding three per cent., unless the distiller satisfies the Board of Inland Revenue that fraud was neither practised nor intended.

s. 98 **Allowance for waste in stock.**—When the stock is balanced at the end of a period, the distiller is entitled to a deduction from the charge against him of all deficiencies in stock which may have arisen from natural waste since the balance of the former period, to an extent not exceeding 1½ per cent. on the whole quantity brought from the spirit receiver, provided the whole deficiency upon the period does not exceed 3 per cent. upon the quantity of spirits brought in.

s. 99 **Hours of attendance.**—The officer in charge is, when required, to attend daily, Sundays excepted, between the hours of 5 a.m. and 8 p.m., and all spirits in the store are to be filled into casks in the presence of the officer.

s. 189 **Accommodation for and assistance to officers.**—Proper accommodation must be provided in the store for the officer; and the distiller must furnish correct scales, weights, and measures for the use of the officer, and with his servants and workmen assist the officer in weighing, measuring, &c.

s. 148 **Denomination.**—All spirits in a distillery store, of whatever strength, are denominated "PLAIN BRITISH SPIRITS."

s. 35 **Marking of casks.**—Every distiller must cause to be legibly cut, branded or painted with oil color on the outside of both heads of every moveable cask used for keeping or delivering out spirits, his name or firm, the name of the distillery or place, and the full content in gallons, and if less than 80 gallons content, any quarters of a gallon. When intended for immediate exportation a mark may be put on the cask instead of the distiller's name and place of business.

s. 100 **Quantities and strengths at which spirits are to be sent out.**—Spirits cannot legally be sent out of a distiller's store in less quantity than 9 gallons in any cask; nor at any other strength than 20, 15, or 10 U.P., proof, or 11 or 25 O.P. or within 6/10ths of any of these strengths, or at or above 43 O.P. Distillers are allowed to warehouse spirits at 5, 15, or 20 O.P., if all the spirits made in the same period, and bonded be warehoused at the same strength; and all spirits sent out must be accompanied by a permit, expressing the quantity and exact strength of the spirits in each cask.

G.O. 12 Feb. 70 Inl. Rev.

s. 114 **Warehousing in a duty-free warehouse.**—*See also Warehousing.*—When spirits are to be removed from a store to a duty-free warehouse, the distiller must give 24 hours' notice in writing to the officer, and either in the notice, or one hour before commence-

ing to remove the spirits, furnish a specification of the mark, number, and full content of each cask or of the quantity of spirits to be removed to warehouse vats.. The removal must take place between the hours of 8 a.m. and 3 p.m.

§ 198 Instr. **Bond to be given on removal of spirits to warehouses, &c., off the premises.**—If spirits are to be removed from the store to a warehouse not on the distillery premises, or to a ship for exportation, the distiller must enter into bond with sufficient sureties for the due removal or exportation of the spirits, as the case may be, before they are allowed to leave the store. The spirits are to be constructively warehoused.

**Coloring for exportation.**—When any distiller shall give notice in writing, of his intention to remove colored spirits from the warehouse, or from his store by constructive warehousing, to a Customs warehouse for exportation only, the officer in charge of the warehouse, after the account for delivery has been taken, is to see the usual coloring matter added, in quantities of *not less* than the proportion of one pint to each cask of 80 gallons content; and thereupon is to certify on the permit and dispatch that the spirits have been "colored in Excise warehouse for exportation only;" and the proper Collector on production of the Customs certificate that the same had been warehoused for exportation only, is to pay to the distiller the export allowance of 2d. per gallon.

Spirits so colored, although inadmissible for home consumption, are to be treated in every other respect as *plain spirits*, and the distiller is liable to pay duty on any deficiency above the usual allowance, which may appear upon the Customs certificate of receipt, although such deficiency may be partly attributable to apparent loss of strength resulting from the addition of the coloring matter.

**Coloring for Home Consumption.**—Coloring matter in a fluid state may be added to spirits before they are racked into casks in store or warehouse, or by putting it into casks intended to receive spirits, whether for warehousing or for home consumption, in the proportion of *not more* than one pint to a cask of 80 gallons content or upwards, and in proportionately less quantity to casks of smaller capacity, but on the distinct understanding by the trade that the legal allowance for waste of 1½ per cent. in store, or of 1 per cent. for racking in warehouse, as the case may be, shall cover all deficiencies which may arise at such times from the operation of racking or of coloring, or from any other cause whatsoever.

The addition of coloring matter is not to change the denomination of the spirits, nor, on the exportation thereof, to entitle the distiller or proprietor to any higher rate of allowance than 2d. per gallon.

**Receipt.**—A distiller is entitled to a receipt for spirits sent out of store and warehoused, and he must produce such receipt to the officer surveying his distillery, in order that the quantity of spirits specified therein may be deducted from the charge of the period.

[illegible] An Excise General Warehouse.

[illegible] harbour situated at the mouth of the [illegible] the port of Sligo; *which see.*

[illegible] An Excise General Warehouse. Ware-[illegible]

[illegible] the Isle of Man, is situated on [illegible] All dutiable goods removed [illegible] and warehoused here; the [illegible]

### [illegible] Establishment.

[illegible] JOHN W. EDMONDS.

[illegible] W. Walker, George A. Mc

[illegible]—Thomas Power.

[illegible] B. Wainman, J. Sayle, J. G

[illegible] George A. Adams.

[illegible]—J. J. Corlett, J. Halse.

[illegible] Warehouse.

## [illegible] Port of. D.R.

| [illegible] | [illegible] | [illegible] | [illegible] Trade. | | Coasting Trade. | |
|---|---|---|---|---|---|---|
| | | | No. | Tons. | No. | Tons. |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 145 | 8,791 |

[illegible] in the year 1872.

| [illegible] | [illegible] | Steam. | | Total. | |
|---|---|---|---|---|---|
| | | No. | Tons. | No. | Tons. |
| [illegible] | [illegible] | .. | .. | .. | .. |

[illegible] ........ 117

| [illegible] | Customs Revenue, 1872. |
|---|---|
| [illegible] | £[illegible] |

[illegible] being the nearest [illegible] with London and other

parts of the Kingdom, and a very large number of passengers depart for and arrive from the continent. There are considerable importations from France and Belgium of eggs, grain, potatoes, wines, silk, woollen, linen and cotton manufactured goods, watches, laces, &c.

**Customs Establishment.**

*Collector*, GEORGE B. RAGGETT.

CLERKS.—*First Class.*—John Hayward. *Second Class.*—William Bromley, John Fanning.

*Writer.*—George Stevenson.

SURVEYOR.—John Spain.

EXAMINING OFFICERS.—*First Class.*—William B. Court, James Cox. *Second Class.*—John Carr, George Mutter, William Walker, *Third Class.*—Allan McDougall, Robert Fuszard, one vacancy.

*O.D.O.—First Class.*—C. A. N. Crascuall, E. Hopper, H. W. Read, T. Spice, G. H. Smith, R. Hinkley, R. G. Whittingstall. W. G. Crapnell, T. A. Horn. *Second Class.*—P. Taylor, H. H. Clark, F. L. Hoult, J. G. Hook, J. L. Pattison, G. H. Soames. E. J. Prescott, C. W. Gaze, W. Stokes, F. Brown, W. Creech, W. G. Lowe, J. Petty.

**Bonded Warehouses.**

Vaults for wines and spirits, Snargate Street, Court & Co.
" " Store Street, Mowll & Co.
" " " Friend & Co.
" " Union Street, Latham & Co.
Vaults for wines, Harbour Station, London Chatham & Dover Railway Company.

**Downpatrick**, co. Down. **An Excise General Warehouse.**

## Drawback payable on the Exportation of Duitable Goods.

1.—NOTICE TO BE GIVEN TO EXCISE ON SHIPMENT OF GOODS FOR EXCISE DRAWBACK.

2.—DECLARATION TO BE MADE BY PERSONS CLAIMING DRAWBACK.

3.—PENALTY IF GOODS BE OF LESS VALUE THAN DRAWBACK CLAIMED.

4.—AMENDMENT OF CLAIM.

5.—BRITISH GOODS TO BE DETAINED FOR OVERCLAIM FOR DRAWBACK.

6.—PENALTY FOR GIVING MORE THAN ONE SHIPPING NOTICE FOR THE SAME GOODS, AND FOR CLAIMING DRAWBACK MORE THAN ONCE.

7.—ISSUE OF DEBENTURES FOR THE PAYMENT OF DRAWBACK.

8.—PENALTY FOR CLEARING GOODS FOR DRAWBACK AND NOT DULY SHIPPING THE SAME.

9.—LANDING OR TAMPERING WITH GOODS SHIPPED ON DRAWBACK.

10.—VESSELS CONTAINING DRAWBACK GOODS PUTTING INTO OUT-PORTS IN DISTRESS.

11.—GOODS DESTROYED BY FIRE.

**Donaghmore**, co. Cork. **An Excise General Warehouse.**

**Donegal**, co. Donegal, a harbour situated at the mouth of the river Ersk. It is included in the port of Sligo; *which see.*

**Dorchester**, co. Dorset. **An Excise General Warehouse.** Warehouse keeper, G. Scutt.

**Douglas**, the chief town of the Isle of Man, is situated on the south east coast of that Island. All dutiable goods removed from the U.K. under bond are received and warehoused here; the trade is principally with Liverpool.

**Customs Establishment.**

*Collector and Surveyor*, JOHN W. EDMONDS.

CLERKS.—*Second Class.*—Nathaniel W. Walker, George A. Mc Cammon.

EXAMINING OFFICER.—*Third Class.*—Thomas Power.

O.D.O,—*Second Class.*—W. Kirkbride, J. Kelly, G. B. Wainman, J. Sayle, J. G Quayle.

CREEK: Peel; P.C.O., George A. Adams.

O.D.O.—*Second Class.*—J. J. Corlett, J. Hales.

**One Bonded Warehouse.**

## Dover, Port of. D.R.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 1891 | 344,062 | 9 | 1,067 | 895 | 89,710 | 1802 | 316,128 | 4 | 690 | 145 | 8,791 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 52 | 4,232 | 6 | 626 | 58 | 4,858 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 117

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £4,050,315 | £2,567,917 | £23,789 |

Dover, co. Kent, a seaport important from its being the nearest to the continent. Two railways connect it with London and other

parts of the Kingdom, and a very large number of passengers depart for and arrive from the continent. There are considerable importations from France and Belgium of eggs, grain, potatoes, wines, silk, woollen, linen and cotton manufactured goods, watches, laces, &c.

**Customs Establishment.**

*Collector*, GEORGE B. RAGGETT.

CLERKS.—*First Class.*—John Hayward. *Second Class.*—William Bromley, John Fanning.

*Writer.*—George Stevenson.

SURVEYOR.—John Spain.

EXAMINING OFFICERS.—*First Class.*—William B. Court, James Cox. *Second Class.*—John Carr, George Mutter, William Walker, *Third Class.*—Allan McDougall, Robert Fuszard, one vacancy.

*O.D.O.—First Class.*—C. A. N. Crascuall, E. Hopper, H. W. Read, T. Spice, G. H. Smith, R. Hinkley, R. G. Whittingstall. W. G. Crapnell, T. A. Horn. *Second Class.*—P. Taylor, H. H. Clark, F. L. Hoult, J. G. Hook, J. L. Pattison, G. H. Soames. E. J. Prescott, C. W. Gaze, W. Stokes, F. Brown, W. Creech, W. G. Lowe, J. Petty.

**Bonded Warehouses.**

Vaults for wines and spirits, Snargate Street, Court & Co.
" " Store Street, Mowll & Co.
" " " Friend & Co.
" " Union Street, Latham & Co.
Vaults for wines, Harbour Station, London Chatham & Dover Railway Company.

**Downpatrick**, co. Down. **An Excise General Warehouse.**

## Drawback payable on the Exportation of Duitable Goods.

1.—NOTICE TO BE GIVEN TO EXCISE ON SHIPMENT OF GOODS FOR EXCISE DRAWBACK.

2.—DECLARATION TO BE MADE BY PERSONS CLAIMING DRAWBACK.

3.—PENALTY IF GOODS BE OF LESS VALUE THAN DRAWBACK CLAIMED.

4.—AMENDMENT OF CLAIM.

5.—BRITISH GOODS TO BE DETAINED FOR OVERCLAIM FOR DRAWBACK.

6.—PENALTY FOR GIVING MORE THAN ONE SHIPPING NOTICE FOR THE SAME GOODS, AND FOR CLAIMING DRAWBACK MORE THAN ONCE.

7.—ISSUE OF DEBENTURES FOR THE PAYMENT OF DRAWBACK.

8.—PENALTY FOR CLEARING GOODS FOR DRAWBACK AND NOT DULY SHIPPING THE SAME.

9.—LANDING OR TAMPERING WITH GOODS SHIPPED ON DRAWBACK.

10.—VESSELS CONTAINING DRAWBACK GOODS PUTTING INTO OUT-PORTS IN DISTRESS.

11.—GOODS DESTROYED BY FIRE.

12.—DRAWBACK NOT TO BE PAID AFTER TWO YEARS FROM THE SHIPMENT.

13.—LAWS RELATING TO EXPORTATION TO APPLY TO GOODS EXPORTED ON DRAWBACK.

14.—PAYMENT OF CUSTOMS DRAWBACK,—LONDON PRACTICE.

Goods on which drawback or allowances on exportation are paid.

| *Customs Drawback.* | *Excise Drawback.* |
|---|---|
| COFFEE, roasted (for ship's stores only. | BEER. |
| PLATE. | BRITISH SPIRITS. |
| SUGAR. | MALT. |
| TOBACCO. | |

*For the rates payable, &c. see the articles on the respective subjects.*

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C.C.A: s. 122 **1.—Notice to be given to Excise on shipment of goods for Excise drawback.**—Excise drawbacks upon dutiable goods cleared for exportation are not allowed unless the person intending to claim such drawback gives due notice to the officer of Excise, and produces to the searcher at the time of clearing, a proper document under the hand of the officer of Excise, containing the description of the goods, and if the goods are found to correspond with these particulars, and are duly shipped and exported, the searcher will, if required, certify such shipment upon the document and transmit the same to the officer of Excise.

s. 181 **2.—Declaration to be made by persons claiming drawback.**—The person entitled to drawback on such goods is to make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, and have not been re-landed in any part of the U.K., and that such person was entitled to the drawback, and the name of such person shall be stated in the debenture, which shall then be delivered to such person or his agent, whose receipt on the debenture countersigned by the holder of the debenture, if it has been transferred shall be the discharge for the drawback paid.

s. 128 **3.—Penalty if goods be of less value than drawback claimed.**—Drawback is not to be paid on goods should their value be less than the amount of drawback claimed, and goods so entered will be forfeited, and the person who caused such goods to be so entered will be liable to a penalty of £200, or treble the amount of the drawback claimed, at the election of the Commissioners of Customs.

0 & 31 V. s. 82 s. 11 If any goods upon which any drawback shall be claimed or allowed shall be brought to any quay, wharf, or other place to be shipped for exportation, or shall be actually shipped, and shall, on examination by the proper officers of Customs, be found not to agree in quantity, quality or description with the entry in the shipping bill, debenture, or other proper document or authority for allowance of drawback on shipment, or shall be found to be

of less value for home use than the amount of the drawback claimed, all such goods, and the packages containing the same, with all the contents therein, shall be forfeited; and the person or persons entering such goods, and claiming the drawback thereon, or claiming more drawback on any goods than the value thereof, or shall be legally due thereon, shall in any and every such case forfeit and pay £100, or treble the value of such goods so entered or of the amount of the drawback claimed, at the election of the Commissioners of Customs.

**4.—Amendment of claim.**—If, at the out-ports, goods should be incorrectly entered for drawback, and the amount overclaimed does not exceed £10, and there is no suspicion of fraud, the Collector may, upon a deposit being made equal to *double* the amount of the *overclaim*, permit the shipment to go forward; but they are to withhold the debenture for the directions of the Board, to whom the papers are to be transmitted without delay.

The Board allow the Surveyor to amend the claim in any case in which the error relates, to the quantity or denomination of goods entered for drawback, if the amount of the difference of drawback involved in the error does not exceed 10s., and the officers are satisfied that no fraud is contemplated.

**5.—British goods to be detained for overclaim for drawback.**—British goods entered for Excise drawback, of less value than that claimed on them are to be detained by the Customs officers until due notice shall be given by them to the officers of Excise at the port of entry.

**6.—Penalty for giving more than one shipping notice for the same goods and for claiming drawback more than once.**—If any person who shall have given notice of his intention to ship any goods or commodities for exportation or drawback shall give another such notice in respect of the same goods or commodities, or shall claim the drawback upon the same goods and commodities more than once, or shall pass any account or do any act for the purpose of obtaining any further or greater amount of drawback upon any such goods or commodities than the drawback payable by law thereon, or whereby, or by any means or color whereof any such further or greater amount of drawback than as aforesaid may be obtained or claimed, he shall forfeit for every such offence the sum of £100, and treble the amount of the drawback unlawfully obtained or claimed, or which might be obtained or claimed by means or under color of such unlawful act aforesaid.

**7.—Issue of debentures for payment of drawback.**—On the entry outwards of goods for exportation, the Collector is to prepare a debenture certifying to such entry, and the Searcher having received a notice from the exporter, containing the particulars, as soon as the goods are duly exported, is to certify the same to the Collector upon the debenture.

**8.—Penalty for clearing goods for drawback and not duly shipping the same.**—If any goods which have been cleared to be exported for any drawback shall not be duly imported to parts beyond the seas, or shall be unshipped or relanded in any part of

the U.K., such goods not having been duly relanded or discharged as short shipped under the care of the proper officer, or shall be carried to any of the Channel Islands, not having been duly entered cleared and shipped to be exported or carried directly to such Islands, the same shall be forfeited, together with any ship, boat or craft, which may have been used in so unshipping, relanding, landing or carrying such goods from the ship in which the same were shipped for exportation, and the master of such ship, and any person by whom, or by whose orders or means such goods shall have been so unshipped, relanded, landed or carried, or who shall aid, assist or be concerned therein, shall forfeit a sum equal to treble the value of such goods, or a penalty of £100, at the election of the Commissioners of Customs.

26 & 27 V. c. 33 s. 17

**9.—Landing or tampering with goods shipped on drawback.**—If any goods or commodities upon the exportation of which a drawback of Excise is payable, shall after the same shall have been shipped on board any vessel for exportation be brought on shore, or if the package or packages in which any such goods or commodities shall be contained, shall after shipment thereof as aforesaid, be opened, or the marks, letters, or devices thereon be cancelled, obliterated, or altered, without the sanction of the Commissioners of Inland Revenue, first had and obtained, all such goods and commodities and their packages containing the same shall be forfeited, and may be seized by any officer of Customs or Excise, and the person or persons who shall bring on shore such goods or commodities, or who shall open such packages, or cancel, obliterate, or alter the marks, letters or devices thereon, or who shall be concerned in doing any of the said acts, shall forfeit £100.

G.O. 27 Sept. 1791

**10.—Vessels containing drawback goods putting into outports in distress.**—When vessels bound to foreign parts, having on board goods entitled to drawback, put into an out-port in distress, and land the whole or part of their cargoes, the Collector of the port is to forward the earliest information to the Board, as also in cases of the re-shipment of such goods.

G.O. 30 Sept, 16

**11.—Goods destroyed by fire.**—Drawback is not to be paid on goods destroyed by fire on board a vessel after shipment.

C.C.A. s. 132

**12.—Drawback not to be paid after two years from the shipment.**—No drawback is to be paid after the expiration of two years from the date of shipment.

E0& 31 V. c. 82 s. 13

**13.—Laws relating to exportation to apply to goods exported on drawback.**—The provisions contained in the several acts relating to the Customs with reference to the exportation of warehoused goods shall be deemed to apply to and include goods liable to duties of Customs transhipped, and goods exported on drawback.

M. 14 March, 71 London.

**14.—Payment of Customs drawback.—London practice.**—In case of debentures for drawback after the entry outwards of the ship has been certified on the bond note, and bond has been entered into, the bond note is sent to the Principal Searcher.

The Principal Searcher then forwards the export documents to the Examining Officer at the station where the goods are to be examined, and the Export Officers after having examined the goods and certified the examination and shipment to the Principal Searcher, that officer completes the debenture by entering thereon the quantities of the goods exported and the amount of drawback to be paid. The exporter is required to declare to the exportation of the goods, and the debenture having been duly stamped, the debenture and the bond note, with the specification of the goods as certified are sent from the Principal Searcher to the Accountant and Controller General (Audit of Receipt Branch) who compares and records the same, checks the computation of the Principal Searcher, signs the debenture, and hands it over to the Paymaster's Branch, where the merchant applies for it and gets the money. After the examination of the documents in the office of the Accountant and Controller General, the bond note with specification is returned to the Principal Searcher to be filed with the ship's papers.

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## Drogheda, Port of. D.A.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 3 | 514 | 1 | 212 | 686 | 116,472 | .. | .. | .. | .. | 434 | 114,265 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 36 | 3,137 | 7 | 1,857 | 43 | 4,994 | .. | .. | .. | .. | .. | .. |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 59

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £5,234 | .. | £2,980 |

Drogheda, a port situated on the Boyne, four miles from the sea; the river is navigable for large vessels, the depth of water at the quay-side being 16 feet at medium tides. The portion of the town on the south side of the river adjoins the county of Meath, and that on the north, the county of Louth; but the town, in-

cluding a portion of the country on each side of the river, forms a county in itself. Imports: timber, wheat, maize, coal, salt, iron and general goods. Exports, principally to England and Scotland, cattle, sheep, horses, pigs, and agricultural produce. The trade with Liverpool employs six large steamers.

**Customs Establishment.**

*Collector and Surveyor*, JOHN MCKENZIE.

CLERK (*Second Class*) AND EXAMINING OFFICER.—George Clubb.

*O.D.O.—Second Class.*—C. O'Callaghan.

**Bonded Warehouses.**

Three for wines and spirits, the property of the Crown.
One for tea and other dry goods " "

There is an **Excise General Warehouse.**

## Dublin, Port of. D.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 638 | 221,224 | 78 | 45,506 | 7346 | 1,330,241 | 186 | 64,258 | 32 | 18,158 | 8710 | 1,062,674 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 460 | 39,701 | 67 | 17,901 | 527 | 57,602 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 646

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £3,893,495 | £59,011 | £898,904 |

Dublin, the metropolis of Ireland, is seated on both banks of the river Liffey, near the entrance of that river into Dublin Bay. Imports: timber, wine, spirits, tobacco, tea and sugar. Exports: corn, cattle, whiskey, porter and provisions.

**Customs Establishment.**

*Collector*, DANIEL COLQUHOUN.

CHIEF CLERK.—Michael Laffan.

SECOND CHIEF CLERK.—Thomas Clouston.

CLERKS.—*First Class.*—James McAllister, John T. Kelly, William Corby. *Second Class.*—Patrick Ryan, John A. Reid,

Abram Morphy, William Hasler, John R. Buckley, John Barry, John B. Holland. *Supernumerary.*—Thomas B. Burke.

*Writers.*—L. Byrne, J. McCarthy, J. O'Sullivan, J. A. Beattie, A. Gall.

HOUSEKEEPER.—G. Piele.

SURVEYORS.—*First Class.*—William P. Tomlins. *Second Class.*—Nicholas J. Halpin.

EXAMINING OFFICERS.—*First Class.*—Arundel Carpenter, Edward Doherty, Robert Fitzsimon, Thomas Donlon, Richard McMullen. *Second Class.*—William Griffin, Samuel Ellis, Michael J. Harte, Thomas Stack, John Watterson, Robert Service, Laurence Byrne. *Third Class.*—William Guthrie, Hugh Burke, Jennins Attwooll, Garrett Kinsella, Patrick Cogan, Patrick Moran, James E. McGuinness, William Fleming, Edward Drew, Patrick Mc Guinness, Henry Carr.

ACTING EXAMINING OFFICERS.—Edward Dooly, Thomas Reddin, Patrick Downes, Robert Gelling.

*Watchmen.*—*First Class.*—W. Bolton, D. Little. *Second Class.*—W. Graham, C. Fennell, W. Lawless, J. Dillion, J. McGuinness.

*O.D.O.*—*First Class.*—W. O'Brien, J. Dinnigan, J. O'Connor, J. Rountree, J. McDonnell, A. Boyd, G. H. Murphy, T. McKowen, J. Green, M. Matthews, E. O'Sullivan, E. Dooly, R. Butler, W Leacy, T. Roddin, J. Brien, M. Carthy. *Second Class.*—M. Murphy, J. Evans. W. C. Eggers, P. Downes, R. Gelling, D. H. Cooper, J. Shierson, W. Forrest, S. Morris, A. Noblett, G. R. J. W. Jay, J. Hart, G. F. Read, R. H. Murphy, J. Brady, W. F. Burke, J. Byrne, J. T. W. Hossback, T. Quinn, J. Irwin, P. Murphy, J. McHenry.

10 PREFERABLE EXTRA MEN.

CREEKS: Wicklow and Arklow; P.C.O., Robert Caldwell.

**Bonded Warehouses.**

All goods.—Custom House Docks, Dublin Port and Dock Board.
Sugar.—Grand Canal Dock, Bewley, Moss & Co.
Tea, wine and spirits.—Cope Street, William Hogg & Co.

## Dumfries, Port of. D.S.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 5 | 358 | .. | .. | 422 | 23,479 | .. | .. | .. | .. | 251 | 18,292 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 70 | 7,803 | 1 | 55 | 71 | 7,858 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 98

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £2,665 | .. | £4,554 |

Dumfries, co. Dumfries, a small port situated on the east bank of the river Nith, 8 miles from its entrance into the Solway Frith. There is very little trade other than coasting.

**Customs Establishment.**

*Collector and Examining Officer*, JAMES MILLAR.

CLERK AND EXAMINING OFFICER.—*Second Class.*—John O. Maclean.

EXAMINING OFFICER (*Third Class*).—Nicol Macintyre.

*O.D.O.—Second Class.*—W. Broadfoot.

CREEKS: Kirkcudbright; P.C.O., James McRobbie.
Barlochan; P.C.O., George Fotheringham.

**Bonded Warehouses.**

No. 1.—Wet goods, James Sloan.
" 2.—Dry goods, George Reid.
No. 3.—Wet goods, Robert Armstrong.
" 4.— " David Lennox

**There is an Excise General Warehouse.**

**Dungannon**, co. Tyrone. **An Excise General Warehouse.**

**Dungarvan**, co. Waterford, a harbour situated at the extremity of a bay of the same name. Considerable quantities of copper ore are shipped for Swansea. It is included in the port of Waterford; *which see.*

**Duplicate,**—*See Permit.*

## Dundalk, Port of. D.K.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 19 | 4,751 | 8 | 2,277 | 806 | 144,291 | 1 | 253 | 8 | 961 | 406 | 109,668 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 28 | 2,559 | 5 | 1,613 | 33 | 4,172 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868..... 47

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £49,781 | £4 | £37,465 |

Dundalk, co. Louth, a port situated at the mouth of a small river which flows into the Bay of Dundalk. Imports: timber, and grain from foreign parts; tobacco, spirits, tea, &c., coastwise. Exports, coastwise: corn, cattle and agricultural produce.

**Customs Establishment.**

*Collector and Surveyor.*—GEORGE W. HUGHES.

CLERK (*Second Class*) & EXAMINING OFFICER.—Peter Conolly.

*O.D.O.—Second Class.*—Peter O'Hanlon.

**Bonded Warehouses.**

Wines and spirits and dry goods.—Custom House Yard, Joseph Farrell.
For tobacco.—Custom House Yard, P. Carroll.

## Dundee, Port of. D.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 425 | 95,171 | 87 | 98,458 | 791 | 182,189 | 275 | 63,432 | 33 | 30,273 | 440 | 109,762 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 146 | 40,303 | 33 | 13,278 | 179 | 53,581 | 4 | 1,198 | 9 | 7,786 | 13 | 8,984 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....201

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £3,832,498 | £66,565 | £82,842 |

Dundee, co. Forfar, is situated on the north bank of the estuary of the Tay; it possesses a tidal harbour, and four capacious docks, named respectively the Victoria, King William, Earl Grey and Camperdown. Trade: there are extensive factories for the preparation of jute and flax, which forms the staple manufacture of the town; ship building is not only extensively carried on, but the ships of Dundee are justly renowned for their excellent qualities; the adventurous and perilous whaling trade also adds a considerable

item to the prosperity and wealth of Dundee. Imports: wood, and various dutiable goods. Exports: jute manufactures, machinery and coal.

**Customs Establishment.**

*Collector and Surveyor*, DAVID C. PAGAN.

CLERKS.—*First Class.*—Robert Scott. *Second Class.*—William Findlay, David A. Davidson. *Extra Clerk and Customs Agent.*—James H. Kerr.

*Writer.*—William C. Douglas, J. S. Nisbet.

EXAMINING OFFICERS.—*First Class.*—John Melville. *Second Class.*—Robert Gildea, William Bell. *Third Class.*—Wm. Cormack, J. W. Paddock.

*O.D.O.—First Class.*—J. Peter, A. Hossack, R. Moutrie, R. Kinmond, W. Murray. *Second Class.*—G. Murray, H. Christie, P. Lindsay, S. Laing, J. Aitken, D. Hood.
*Boatmen.—First Class.*—J. Lobb. *Third Class.*—D. Mackay, G. Laird, T. Webster.

CREEKS: Broughty Ferry; E.O., *Third Class*, William Cormack.
Tay Port; P.C.O., Peter Mathew.
St. Andrews; P.C.O., William Howie.

**Bonded Warehouses.**

| | |
|---|---|
| No. 2, Seagate, James Yeaman, M.P. | No. 11, Exchange St., Dalgairns & Co. |
| „ 1 & 3, Dock Street, A. A. Watt. | „ 23, Seagate, James Watson & Co. |

I.O. March, 78 **Dutch Drops.**—All importations of "Dutch Drops" are to be tested before delivery, to ascertain if they contain spirit.

## Duties.

& 35 V 106 s. 5 **Duties overpaid may be returned.**—The Commissioners of Customs are authorized at any time within six years after the over payment of any duties of Customs on its being proved to their satisfaction that the same were over paid in error, to return such duties, but no such return shall be made, nor any claim allowed, unless made and established within such period of six years.

74 — 53 **Notice to be given of over-payment.**—The Board now direct that in all cases of over-payment, the parties be immediately apprized thereof in writing in a prescribed form which is to be filled up in the office where the error may be discovered, and signed by the principal of the department.

In accordance with the above quoted order, when an over-entry or a double entry is made for goods imported, notice of such over-entry or double entry is forwarded to the merchant, who by applying to the Controller of Accounts (when the goods are warehoused) or in the case of prime entries to the Registrar, may obtain re-payment; application to the Board in such cases not being required.

The form on which such repayments are made and recorded is called an over-entry certificate, and is prepared in the office of the

Controller of Accounts or the Registrar, as the case may be; the quantities entered and delivered are stated, and the quantity over-entered shown with the amount of duty chargeable thereon; the document is then forwarded to the Audit of Receipt Branch of the Accountant and Controller General's Office to be checked, after which it is sent to the Pay Office of the same department to await application for the money from the merchant or his authorized representative.

In order to prevent a second repayment, the warrant is annexed to the certificate, and the repayment is endorsed on the warrant.

**Special certificates.**—Special certificates are issued only for the return of money under an order of the Board in such cases as:—

1.—The return of money over-paid through incorrect computations of duties, which would in such cases stand to the credit of the merchant in the Collector's Balance Book.

2.—Standing deposits made for transhipment and other charges, &c., or to cover the duty in the case of goods delivered without waiting for entries. An application to the Board must be made when the merchant desires to withdraw such deposits.

3.—For the return of money paid as fines in cases where such fines have been subsequently mitigated or remitted by the Board.

4.—For the return of duties deposited by order of the Board pending the production of certificate of due landing of export goods in the country of consignment, upon such proof of the landing of such goods, the Board order the return of the deposited duty, and in such a case the warrant upon which the duty was paid, is endorsed when the re-payment is made. Occasionally, the duty in a case like this is returned by over-entry certificate, but now more often by special.

5.—For the return of deposit made to obtain the release of a ship detained on account of a smuggling transaction occurring on board. In such a case, part of the deposit is usually brought to account as a *fine* by a second order of the Board, and the remainder of the deposit is returned to the parties.

In London, special certificates are always made out in the Long Room, signed by the Collector, and forwarded to the Audit of Receipt Branch of the Accountant and Controller General's Office in the same way as Over-Entry Certificates. The latter always emanate from the offices of the Controllers of Accounts, or Registrars.

There are other instances in which a Special Certificate would be issued, but the above mentioned are the most frequent in practice.

[redacted]

[redacted]

[redacted]

**Customs Establishment.**

*Collector and Surveyor*, JAMES TURNER.

CLERKS.—*First Class.*—E. Tozer. *Second Class.*—N. A. Mackie, Richard M. Morgan.

*Writer.*—J. H. Hayward.

EXAMINING OFFICERS.—*Second Class.*—John W. Skeels. *Third Class.*—R. W. Tucker.

*O.D.O.—First Class.*—J. Tattershall, A. W. G. Byne, W. D. Newton. *Second Class.*—G. W. Fenwick, J. H. Kerswell, C. Hoare, D. J. K. Martin. *Supernumerary* H. J. Towning.

CREEK: Exmouth, E.O. *Third Class.*—William Matthew.

**Bonded Warehouses.**

One for tobacco.
Three for tea and dry goods. } occupied by the principal merchants of the
Twenty-eight for wet goods } city and neighbourhood.
Five as **General Warehouses** for wet goods; three of these are approved for bottling.

**Exmouth**, co. Devon, a small harbour situated about 3 miles from the bar at the mouth of the river Exe. There is a good anchorage in the Bight, with a depth of 18 or 19 feet at low water. Exmouth is included in the port of Exeter; *which see.*

## Exportation.—*See also Transhipment.*

1.—THE EXPORTATION OF MUNITIONS OF WAR MAY BE PROHIBITED.

2.—INWARD CARGO EXPORTED IN THE SAME SHIP.

3.—TIME OF EXPORTATION DEFINED.—TERM EXPORTER DEFINED.

4.—GOODS ONLY TO BE CARRIED BY LICENSED LIGHTERMEN.

5.—GOODS REMOVED WITHOUT AUTHORITY FORFEITED.

6.—DUTY MAY BE REMITTED ON GOODS ACCIDENTALLY LOST IN COURSE OF SHIPMENT.

7.—EXPORTER TO DELIVER SHIPPING BILL.

8.—SHIP'S CONTENT.

9.—GOODS TO CORRESPOND WITH CONTENT AND TO BE DULY EXPORTED.

10.—NOTICE OF BONDS AND EXPORT BONDS.

11.—GOODS UNDER EXPORT BOND NOT DULY SHIPPED.

12.—GENERAL BOND FOR EXPORTATION.

13.—STAMPED NOTICE OF BOND IN EACH CASE TO BE GIVEN.

14.—GOODS ENTERED FOR EXPORTATION TO BE EXPORTED OR RE-WAREHOUSED WITHIN FOURTEEN DAYS.

15.—TONNAGE OF EXPORT SHIPS.

## *Shipment of Goods in the Port of London.*

37.—OFFICIAL EXPORT LIST.

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**1.—The exportation of munitions of war may be prohibited.**—*See Arms and Ammunition.*

**2.—Inward cargo exported in the same ship.**—Should there be inward cargo reported for exportation, the master shall before clearance outwards deliver to the searcher a copy of the report inwards of such goods, certified by the Collector, and if such copy corresponds with the goods remaining on board, the Searcher shall sign the same, to be filed with the victualling bill of the ship.

**3.—Time of exportation defined.**—The time at which any goods shall be shipped on board any export ship, shall be deemed to be the time of exportation of such goods, and the time of the last clearance of any ship shall be deemed to be the time of departure of such ship.

**Term exporter defined.**—For the purposes of this Act the person whose name appears on the bill of lading as consignor of goods for exportation shall be deemed to be the exporter thereof.

**4.—Goods only to be carried by Licensed Lightermen.**—If any goods cleared for drawback or from the warehouse, shall be carried or waterborne to be put on board any ship for exportation by any person not at the time duly licensed and authorized to act as a licensed lighterman, either in the port of London, or any other port at which lightermen are required to be so licensed, or by any person not being in the employ of such lighterman at the time duly authorized to act as such, every such person shall for every such offence forfeit the sum of £20.

**5.—Goods removed without authority forfeited.**—If any goods taken from the warehouse for removal or for exportation, shall be removed or shipped, except with the authority or under the care of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads and ways as such officer shall permit or direct, such goods shall be forfeited.

**6.—Duty may be remitted on goods accidentally lost in course of shipment.**—If any goods duly entered for delivery from the warehouse for removal or exportation shall be lost or destroyed by unavoidable accident, either in delivery from the warehouse, or the shipping thereof, the Commissioners of Customs may remit the duties due thereon.

**7.—Exporter to deliver Shipping Bill.**—Before any such goods (sec. 120) are shipped or waterborne to be shipped for exportation, the exporter or his agent shall deliver to the Searcher or other proper officer a shipping bill of such goods in the form following, or to that effect, and containing the particulars indicated therein or required thereby. And the shipping bill or bills, when filled

up, and signed by the exporter or his agent, or the consignee of the ship, as the case may be, in such manner as the proper officer may require, and countersigned by such officer, shall be the clearance for all the goods enumerated therein.

In London the use of shipping bills is discontinued on the shipment of both free and bonded goods, but is still usual for goods shipped for drawback, whether Customs or Excise.—*See also article* 19.

**Form of Shipping Bill in use at the Out-ports.**

**SHIPPING BILL.**

For Warehoused or Drawback Goods, and Goods exported under some particular Rule, Regulation or Restriction.

| Ship's Name. | Whether British or Foreign Ship; if Foreign Master's Name, the Country. | Port or Place of Destination. |
|---|---|---|
| | British | |

| Marks. | Numbers. | Description of Packages. | Quantity, Quality & Description of Goods. |
|---|---|---|---|
| | | | |
| Total No. of Packages. | | | |

Received on board _____ as Agent.

_____ _____

I claim Drawback on _____, and declare the value† thereof to be _____

(Countersigned) _____ Searcher.

SOUTHAMPTON.

Dated this _____ day of _____

†Applicable to British Goods only.

**8.—Ship's content.**—*See also Clearance of Vessels Outwards.*—By the 142nd sec. of the C. C. Act, 1853, the master of every ship having goods on board is required to deliver a content to the effect prescribed, but by B.O. 348, March, 1872, the delivery of the content is dispensed with for London, the master only subscribing to a declaration on the store content that the requirements of the M.S. Acts have been complied with, the following is the form of content in use at the out-ports.

No. 7. CONTENT.

*Port of* *Pilot*

| Ship's Name & Destination. | Tonnage and Number of Guns. | | If British, Port of Registry; if Foreign, the Country. | Number of Crew. | Name of Master. | Number of Passengers or Troops. |
|---|---|---|---|---|---|---|
| | Tons. | Guns. | | | | |
| | | | | | | |

| Warehoused and Transhipment Goods. | | | | Drawback and Restricted Goods. | | | |
|---|---|---|---|---|---|---|---|
| Marks. | Numbers. | Number and Description of Packages. | Remarks. | Marks. | Numbers. | Number and Description of Packages. | Remarks. |
| | | | | | | | |

| Number of Documents. Cargo. | Number of Documents. Stores. | British Goods and Foreign Goods free of Duty, and Foreign Goods not for Drawback. |
|---|---|---|
| Bills, Bonded Goods<br>Ditto Drawback Goods (Excise)<br>Pricking Notes for the above<br>Bills, Drawback Goods (Customs)<br>Pricking Notes for ditto<br>Certificates annexed to Victualling Bill<br>Bills for Free Goods<br>*Clerk.* | Red Bills, Bonded Goods<br>Ditto, Drawback Goods (Excise)<br>Pricking Notes for the above<br>Red Bills, Drawback Goods (Customs)<br>Pricking Notes for ditto<br>Bond Notes<br>Authorities<br>*Clerk.* | |

Broker Examined

Cleared (Signed) _____

Dated *Searcher.*

I do declare, That the above Content is a true Account of all Goods Shipped or intended to be shipped on board the above-named Ship, and correct in all other Particulars, and that all the requirements of the Act 17 & 18 Victoria, Cap. 104, have been duly complied with.

(Signed) _____ *Master.*

Signed and declared, this Day of

before me,

(Signed) _____ *Collector.*

**9.—Goods to correspond with content and to be duly exported.**—If any goods liable to duty on importation, or taken from the warehouse to be exported, or entitled to drawback on exportation, or exported under bond, which are enumerated in the content of any ship, shall not be duly shipped before the departure of such ship, or shall not be duly certified by the proper officer as short shipped, such goods shall be forfeited; or if any

such goods shall be taken on board such ship, not being enumerated in such content the master of such ship shall forfeit the sum of £5 in respect of every package of such goods; and if any goods duly shipped on board such ship shall be un-shipped, or landed at any other place than that for which they shall have been cleared unless otherwise accounted for to the satisfaction of the Commissioners of Customs, the master of such ship shall forfeit a sum equal to treble the value of the goods so landed.

*** It will be observed that this section so far as relates to the ship's content does not apply to shipments in the port of London.

C.C.A. s. 144. **Goods not duly shipped.**—If any goods shall be shipped, put off, or waterborne to be shipped without being duly cleared, or otherwise contrary to the provisions of this Act, the same shall be liable to forfeiture.

s. 120 **10.—Notices of bond and export bonds.**—Before the exportation of dutiable goods in bond, or goods entitled to a drawback on exportation or exportable only on certain conditions, a *Bond Note* containing an account of the goods must be delivered to the Bond Office, and the exporter must give security by bond for double the amount of import duty payable on such goods, with one sufficient surety that such goods shall be duly shipped and exported, and shall be landed at the place for which they are entered outwards, or otherwise accounted for to the satisfaction of the Commissioners of Customs. This Bond Note is the *export entry* for the goods.

23 & 23 V. c. 37 s. 3 **11.—Goods under export bond not duly shipped.**—If any goods delivered from any warehouse for exportation, or for removal from one port to another in the U.K., or otherwise, or under any bond required by the laws relating to the Customs on the exportation or removal of such goods, shall be illegally removed or carried away from any carriage, cart, boat, lighter, quay, wharf, or other place, prior to the shipment thereof on board the exporting or removing vessel, or from any ship, cart, or carriage in or on which the same shall have been shipped or laden, such bond shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for the landing or removal and re-warehousing of such goods at the place of destination shall not have expired.

34 & 35 V. c. 103 s. 14 **12.—General bond for exportation.**—Any person desirous of exporting any warehoused goods liable to any duty of Customs or Excise, British wrought plate, or goods entitled to any Customs drawback on exportation, may, at his option, but subject to such regulations as the Commissioners of Customs may direct, give a general bond, with such security, and in such amount as the said Commissioners may require for the due exportation and landing of such goods at the place for which they are entered outwards, or for otherwise accounting for the same to the satisfaction of the said Commissioners, in lieu of the separate bond for such exportation required by s. 120 of the C.C. Act, 1853.

s. 14 **13.—Stamped notice of bond in each case to be given.**—Before any such goods are exported, the exporter or his agent shall deliver to the proper officer a notice, in such form as the

said Commissioners shall prescribe, containing an account of the particular goods to be exported by him in any particular ship under such general bond. No such notice shall be received and acted upon unless there be attached thereto an adhesive stamp equal in amount to the duty which would be payable for such goods upon a separate bond.

**14.—Goods entered for exportation to be exported or re-warehoused within 14 days.**—If any goods in respect of which bond shall be given for the exportation thereof in any ship shall not be duly exported in such ship, or be re-warehoused, within fourteen days after the final clearance of such ship, the person or persons entering the same shall be liable to a penalty of £5, unless they shall in the meantime have been entered for exportation under bond in some other ship, in which case the person or persons entering the same shall be liable to a penalty of £5, unless the same shall be exported or re-warehoused within 14 days after the final clearance of such last-mentioned ship.

**15.—Tonnage of export ships.**—No person shall export any warehoused goods, nor enter any such goods for exportation from the U.K. to parts beyond the seas, in any ship of less burden than 50 tons, except to the Islands of Guernsey and Jersey in ships not being of less than 40 tons burden, regularly trading to those Islands.

**16.—Certificate of clearance inwards and form of entry outwards, and the shipment of goods before the discharge of the inward cargo.**—The master of every ship in which any goods are to ported from the U.K., to ports beyond the seas, or his agent shall before any goods be taken on board, deliver to the Collector or Comptroller a certificate from the proper officer of the due clearance inwards or coastwise of such ship, of her last voyage, and shall also deliver therewith an entry outwards of such ship, verified by his signature in the following form or to the same effect, and containing the several particulars indicated or required thereby.

**FORM OF ENTRY OUTWARDS.**

ENTRY OUTWARDS.

Port of (name port of exportation.)

| Ship's Name. | | | | |
|---|---|---|---|---|
| If British, name of port of her registry | If Foreign, name of country to which she belongs. | Tonnage. | Master's Name | Port of Destination. |
| | | | | |

Lying at (name of station or place in port.)

(Signed)

Date of entry — Master or Agent.

If ship shall have commenced her lading at any other Port. (Name of such Port.)

B.O. 27-2-44 7-5-42 19-7-48

**London practice.**—Vessels are allowed at this port to enter outwards at the time the master reports inwards, but the officers must not allow any goods to be shipped until the vessel has been discharged and rummaged; but the loading of steam vessels is permitted before the entire discharge of the inward cargo under the following regulations, viz.:—

M. 20 April, 58

1.—That all inward cargo be kept at one end of the vessel, forward or aft, as occasion may require, before the loading of the outward cargo be commenced, and that the same gangway be not used for the reception, and the delivery of goods.

2.—That that part of the vessel intended for the reception of the outward cargo be carefully rummaged before the loading be commenced, and

3.—That when the delivery, or the shipment, of either the inward or outward cargo shall have ceased, the hatches be immediately put on and secured under the locks of the Crown, and not allowed to be again opened until the work is ready to be resumed.

C.C.A. s. 118

**17.—Ships loading at two or more ports.**—And if such ship shall have commenced her lading at some other port, the master shall deliver to the searcher the clearance of such goods from such other port, and if any goods be taken on board any ship at any port before she shall have been entered outwards at such port (unless a stiffening order when necessary shall be issued by the proper officer to lade any heavy goods for exportation on board such ship) the master shall forfeit the sum of £100.

18 & 19 V. c. 96 s. 9

**18.—Time and place for the shipment of export goods.**—No goods shall be shipped, put off or water borne to be shipped for exportation from any port or place in the U.K., except on days not being Sundays or holidays, nor from any place except some legal quay, wharf, or other place duly appointed for such purpose, nor without the presence or authority of the proper officer of Customs, nor before due entry outwards of such ship, and due entry of such goods, nor before such goods shall have been duly cleared for shipment; and any goods shipped, put off, or water borne, to be shipped contrary hereto, shall be forfeited; and it shall be lawful for the searcher to open or cause to be opened and to examine all goods shipped or brought for shipment at any place in the U.K., and the opening for that purpose of packages containing goods upon which any drawback of Customs or Inland Revenue is claimed; and the weighing, re-packing, landing (when waterborne), and the shipping thereof shall be done by or at the expense of the exporter.

& 35 V. c. 103 s. 11

**19.—Exporters must describe their goods.**—The importer or exporter of any goods shall describe the same in the entry thereof for importation or exportation as the case may be according to the denominations, weights, measure, number, quantity or value thereof, as set forth in or required by any Act relating to the

Customs, or in such other manner as the Lords of the Treasury or the Commissioners of Customs may at any time, or from time to time direct, and the exporter of any goods in respect of which no bond is required, shall within six days after the final clearance outwards from the port of exportation of the ship on board which such goods shall have been shipped, deliver by himself, or his agent to the proper officer of Customs at such port a specification in lieu of the shipping bill and Customs bill of lading, heretofore used in respect of goods for which no bond is required on the exportation thereof, in the form following, and containing the particulars indicated thereby in accordance with the official lists of British and Irish produce, and manufactures exported, and of foreign goods imported, issued from time to time by the Commissioners of Customs under the authority or with the sanction of the Lords Commissioners of Her Majesty's Treasury, showing the value of all goods and the total value of British and foreign goods separately, and if any person hereinbefore required to do any act shall fail to comply with such requirements, or any of them, so far as they respectively relate to him he shall forfeit and pay the sum of £5, or if the declaration hereinbefore required to be made shall be false in any particular, the person making the same shall forfeit and pay the like penalty.

***Specification (in lieu of Shipping Bill and Customs Bill of Lading) for British and Irish Goods only.†**

Port of _____ In the ship _____

_____ Master, for _____

* The Specification of Goods exported must be delivered to the proper officers of Customs within six days from the time of the final clearance of the Ship, as required by the 23 Vict. cap. 22.

† The goods must be described in accordance with the denomination in the Official Lists of British and Irish Produce and Manufactures exported.

| Marks. | Numbers. | No. and description of packages | Quantity & description of goods. | Value. |
|---|---|---|---|---|
| | | | | |
| | | | Total | |

I declare that the particulars set forth above are correctly stated,

Date _____ 18 Exporter or Agent _____

Address _____

And such importer or exporter of any goods shall make and subscribe a declaration at the foot of the entry outwards or inwards of such goods.

[redacted]



[illegible]

[illegible]

[illegible] ship, [illegible] a penalty of £[illegible] [illegible] of them at the option of the C[illegible]

[illegible] that if a [illegible] specification be delivered [illegible] the particulars required to be given according to the

nature of the goods by manifest or specification as hereinbefore required, with a declaration that the same contains a true account of the whole cargo of the ship, the same shall be accepted in lieu of manifest or specification, or both as the case may be.

**21.—When goods are short shipped, specification to be corrected within six days.**—Any exporter of goods, who having delivered a specification thereof for exportation in any ship, in the event of the goods or any part thereof comprised therein not being duly shipped, shall fail within six days after the final clearance outwards of the ship in which such goods were in such specification entered for exportation, to attend the proper officer of Customs either by himself or his agent, and correct and make perfect such specification by striking out of the same such of the goods entered therein as shall not have been exported, shall forfeit and pay the sum of £5.

**22.—Shipment of goods on board a vessel containing an inward cargo for another port.**—In any case where a vessel shall arrive at a port of the U.K., having on board cargo to be delivered at one or more other ports,—

Upon a portion of the hold of such vessel being cleared so that it may be well and properly rummaged, and being separated by a partition, either of a permanent or temporary character, from other parts of the hold containing the inward cargo, the Examining Officer may, after having rummaged the said portion of the hold grant a certificate stating that it is cleared and ready for the reception of export goods; and upon the production of such certificate, the Collector or other proper officer may accept the entry outwards of such vessel, though she may not have completed the discharge of her inward cargo, and though the completion of such discharge is to take place at some other port; and, provided such Collector or other proper officer be satisfied that the portion of the hold so cleared has been separated, as above described, from the remaining portion of the inward cargo, he may permit the shipment of goods, other than tobacco or spirits, on board such ship in such portion of the hold as shall have been cleared and separated for the purpose, for future exportation therein, from the port of her final loading and clearance outwards.

Before such goods are shipped, they must be properly cleared outwards. The shipping bills or specifications must be made out and delivered to the Export Officers in duplicate. The duplicate copy is to be sent by post to the Collector at the port of final discharge, for the information of the officers, and to accompany the ship's file, the particulars of shipment at the former port being noted on the face, in order that the exportation of the goods may be carried to account in the statistics as exports from the port of actual shipment.

The goods so shipped for exportation must be noted in the master's report at the various ports at which inward cargo may be subsequently discharged, but shall not be landed at any such port.

**23.—Removal of goods to another port for immediate exportation under a separate bond.**—When a merchant desires to remove goods warehoused at one port to another, for immediate exportation, it is first necessary to give notice of bond in the following form:

B.

*St. Katharine Dock.*

Goods for removal *by railway to Bristol for immediate* exportation under the Board's Minute of the 13th May, 1857.

*London*, 9*th* day of *Sept.*, 1872.

*Mr. John Williams*, of *Eastcheap*, intends to export
50 to *New York* via *Bristol* the undermentioned goods, viz.:
57 *Two hundred and sixteen gallons white wine under forty-two degrees of strength.*

Consignee, *Robert White.*

Signature of the Exporter or his Agent. } *John Williams.*

Amount of duty, £27.

Bond Office, day of

This is to certify that security has been given as required by law for the due removal to, and exportation from, or re-warehousing at *Bristol* of the above goods within days next following the date hereof.

Clerk of the Bonds.

The above goods, warehoused by the day of 18 ex the Master @ at

A bond is then given, the conditions being as follows:—That the goods and every portion of them shall within a period named duly arrive without alteration or diminution at the port named, and shall immediately on the arrival thereof be duly delivered in the same state and condition into the custody of the proper officer of Customs, and shall within a period named be duly shipped on board the ship or vessel for which the same may be entered, and shall be exported to, and in due time after such exportation be landed at [the foreign port named.]

77 The bond note when duly certified by the clerk of the Bonds is forwarded to the warehouse-keeper, who thereupon issues a delivery
71 order for the goods and forwards to the Collector of the port of destination a dispatch or letter of advice containing the particulars of the goods, including value.

The goods on their arrival at the port of destination and shipment are to be deposited in the custody of the Searchers, who, after satisfying themselves that the goods correspond with the particulars given in the dispatch are to make a selection of a
56 number of packages for re-weighing or examination, which in
61 large shipments is to be one in five of tobacco or segars; and one

in ten of such goods as tea, coffee, dried fruits, wines and spirits in bottles, &c.; and upon being satisfied, the Searcher may permit the shipment; but should the packages weighed or examined not agree with the dispatch, the whole are to be weighed or examined; one in five of casks of wine or spirits are to be examined, when the total number of packages does not exceed twenty, and one in ten when exceeding that number, the selection being made by the Searcher, who is to test the strength of the spirits selected for re-examination: but should the contents of any of the packages be found not to agree with the dispatch, the whole of the casks are to be re-gauged, and the strength of all the spirits tested.

Should there be found any discrepancies in the goods so removed, the same are to be noted on the dispatch, in order that the exporter may be immediately called upon to pay any duty which may be due thereon, before the bond is cancelled, or the circumstances be reported to the Board if necessary.

All such shipments be deemed to be exportations from the port of removal, and be so recorded in the accounts of the Examiner; but in the event of the whole or any portion of the goods so forwarded for exportation not being shipped within the time specified in the bond, such goods be immediately entered to be warehoused at the port of arrival, and the Examiner and the officers at the port from which the goods were removed apprised thereof accordingly.

**24.—Removal of goods to another port for immediate exportation under a General Bond.**—Goods may be removed for the same purpose under a General Bond, and subject to the following conditions, viz.:—

That the application to give a General Export Bond be addressed to the Board.

That the bond be prepared by the solicitor, and taken with two sufficient sureties in a penalty of not less than £10,000, if intended to cover the exportation of tobacco, tea or spirits, and of not less than £5,000 if intended to cover the exportation of goods other than tobacco, tea or spirits.

That the bond when completed and until the privilege be revoked by the Board, be held to apply to the exportation of tobacco, tea, spirits or other goods according to the amount of penalty required as above stated, whether the exportation take place from the port where the goods are warehoused, or from any other port to which they may be removed for immediate exportation under the G.O. 50, 1857.

That a record be kept of the General Bonds given by different exporters, and of the respective transactions under each bond, and that the usual annual enquiries be made as to the sufficiency of the sureties to the Bonds as directed by the G.O. 42, 1855.

That whenever it is desired to export or remove for immediate exportation any goods as above specified there shall be delivered to the proper officer a form of notice, A or B, according to the

accompanying specimens applicable to the transaction, upon which shall be fixed a stamp of an amount equivalent to the stamp that would be required to be impressed on an ordinary Export Bond for the like quantity of similar goods, which stamp shall be effaced by the officer receiving the document, and upon the receipt of the form duly signed, the necessary bond notes shall be issued.

That the notices of shipment and bond notes must be signed by the exporter, or in the case of a firm by one of the partners, or by the clerk or agent duly authorized, and must state the particulars of the goods intended to be exported or removed for exportation, and in the latter case the mode of conveyance, the signature to the bond note, if signed by the person or firm entering into bond, is to be compared with the signature of that person or firm, as recorded in a book to be kept for the purpose, and in which the signature is to be required to be written at the time the bond is taken, and if signed by a clerk or agent authorized by the exporter or exporters, the signature is to be compared with the signature of the clerk or agent, and with the authority from the exporter on whose behalf he acts, both of which are to be written in the book above mentioned, and acted upon until revoked by the person or firm giving the authority, and if the signature be found correct, the bond note may be certified, and having been recorded, be forwarded to the Warehousing Department as authority for the delivery of the goods.

That in the event of short shipment, transfer to another vessel, or change of destination of any goods removed by virtue of any General Export Bond to any port for immediate exportation under the regulations of the G.O. 50, 1857, a fresh or ordinary Export Bond be required at the port to which the goods have been removed for immediate shipment.

**Form of Bond.**

*KNOW all Men by these Presents, that We James Robertson, of Eastcheap, Merchant, and Matthew Romang, the younger, of Tower Hill, Carman, both places in the City of London, are held and firmly bound unto our Sovereign Lady Victoria by the Grace of GOD, of the United Kingdom of* Great Britain *and* Ireland, *Queen, Defender of the Faith, in the sum of ten thousand Pounds of good and Lawful Money of* Great Britain, *to be paid to our said Lady the Queen, her Heirs and Successors; To which payment well and truly to be made, We bind ourselves, and every of Us, jointly and severally, for and in the whole, our Heirs, Executors, and Administrators, and every of them, firmly by these Presents, Sealed with our Seals. Dated this tenth day of July in the Year of our Lord One Thousand Eight Hundred and Seventy Two.*

WHEREAS *James Robertson, Merchant, of Great Tower Street*, has applied to the Commissioners of Her Majesty's Customs for permission to give General Bond for the due exportation from time to time of such goods as *he* may have occasion to export from the port of *London*, or to remove to and export from some other port in the United Kingdom. And the said Commissioners have been pleased to permit such Bond to be given, and to allow the exportation of goods as requested so long as they shall be satisfied with such security, and the amount thereof.

NOW THE CONDITION OF THIS OBLIGATION is such that if all and every portion of such goods as may from time to time be entered by the said *James Robertson* on the proper notice or other approved document for exportation from the said port direct, shall with all due diligence and despatch be duly shipped on board the ship or vessel for which the same shall have been entered and cleared outwards, and be duly exported to and landed at the place or places to and for which they shall have been entered to be exported. And if all and every

portion of such goods as may be delivered to the said *James Robertson*, from any Customs warehouse at the said port of *London* for removal to and exportation from any other port or ports, shall duly arrive at such other port or ports, within the time or respective times fixed or hereafter during the continuation of this obligation to be fixed by the said Commissioners for the due arrival of goods permitted to be removed from one port to another, or within the time or respective times allowed by the proper Officers of Customs, whether general or special, for the removal of such goods, or any of them, at the time or respective times of the delivery of such goods for the purpose of removal, and shall immediately on the arrival thereof be duly delivered into the custody and possession of the proper Officer of Customs at the port or ports to which the same shall have been removed and be thereupon duly entered and cleared outwards for exportation, and duly shipped on board the ship or vessel for which the same shall have been so entered outwards at such last mentioned port or ports; and shall be duly exported to and landed at the place or places to or for which the same shall have been entered to be exported, or in case of non-entry outwards and exportation, shall be duly warehoused according to the provisions of the law in force for the time being for the warehousing of goods. And if all goods exported under this obligation shall be exported to and landed at the place or places aforesaid within such time or respective times as shall be specified on the proper documents relating thereto, and shall not be landed at any other place or places, or re-landed in the United Kingdom; And if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the said Commissioners) shall take place in any such goods, or in the casks, cases or packages in which the same shall have been delivered, by opening or otherwise improperly interfering with the same from the time of the delivery thereof to the said *James Robertson* under this obligation, until the landing thereof at the place or places for which the same shall have been entered and cleared outwards, or until the re-warehousing thereof as aforesaid in case the same shall not be exported; And if, in case of disputes arising as to the shipment or due landing of any goods so entered for exportation as aforesaid the said *James Robertson* shall in every case in which the said Commissioners shall require it, and within such time as in each case as they shall allow, produce proof, to the satisfaction of the said Commissioners, from the place or respective places for which such goods shall have been entered to be exported, of the due landing there of the goods in respect of which such dispute shall have arisen; And if the said *James Robertson, and his* agents or servants shall not remove, ship, or export, or attempt to remove, ship, or export any goods under or by virture of this obligation or the permission given or implied thereby after *he* shall have received notice from the said Commissioners that further or additional security is required; And until such further or additional or larger amount of security shall have been given by *the said James Robertson and Matthew Romang, the younger*, to the satisfaction of the said Commissioners, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed sealed and delivered

## A.

## Notice of Exportation under General Bond.

*Port* _____

*Date* _____

_____

of _____ intend to export on board

the ship _____ bound for _____

the undementioned goods by virtue of _____ General Bond, dated _____ 18

| Number of Bond Notes. | Ship. | Station. | Duty. |
|---|---|---|---|
| | | | |

STAMP

Total amount of Duty, £ _____

*Signature of Exporter or Authorised Clerk or Agent* _____

B.

Notice of Removal for immediate Exportation under General Bond.

*Port of* _____

*Date* _____

_____ _____

of _____ _____ intend to export, according to the provisions of the General Order of the Commissioners of Customs, No. $\frac{50}{1867}$ and by virtue of _____ General Bond, dated _____ 18 to _____ via _____ by _____ the undermentioned goods, viz.:

| Number of Bond Notes. | Goods. | Station. | Duty. |
|---|---|---|---|
| | | | |

*Consignee* _____

STAMP

Total amount of Duty £ _____

*Signature of Exporter or Authorised Clerk or Agent* _____

**Shipment of Goods in the port of London.**

**25.—Goods delivered from the warehouse to the ship alongside or in dock.**—The exporter prepares the dandy and pricking notes, and the locker's delivery order, and presents these documents at the office of the Controller of Accounts for the station where the goods are warehoused; the clerk in this office, after comparing, signing and impressing them with the official stamp, separates the dandy from the pricking note, and forwards the dandy under cover, by messenger service, to the Export Examining Officer (Searcher) at the station where the ship is loading, giving at the same time the Locker's delivery order and the pricking note to the Exporter to convey to the Locker, who after comparing the order with pricking note certifies the delivery of the goods on the order, and having signed and endorsed on it the date and time of delivery, transmits it to the Export Examining Officer. The goods are deposited in the export shed or on the quay, and there examined by the Export Officer, who notes the result of his examination on the face of the dandy note; and on the goods being shipped, the shipping officer obtains the master's or mate's signature on the pricking note, and countersigns it himself. The Export Officer then visits the ship and certifies the shipment of the goods on the dandy.

**26.—Goods delivered from the warehouse to the lighter alongside or in dock.**—The course is similar to the above, excepting that the lighterman takes the pricking note to the Locker and gives a receipt for the goods on the delivery order, and the Locker having signed the pricking note and endorsed with the date of delivery returns it to the lighterman, who on shipping the goods leaves it with the master or mate of the vessel who signs it as an acknowledgment of the receipt of the goods, it is countersigned by the Shipping Officer, and the Export Officer makes his examination on board, and certifies the shipment on the face of the dandy.

REMOVAL OF GOODS IN LIGHTERS.—The Board being of opinion that the revenue would be more effectually protected if, instead of officers being placed in charge of lighters conveying goods from the bonded warehouses for exportation, officers were employed to tally the goods into the exporting vessel; ordered—That officers be withdrawn from the charge of goods removed from bonded warehouses by lighters for exportation, and that a tally be kept on board the exporting vessel under the following regulations, viz.:—

On the delivery of tea, spirits and tobacco from the bonded warehouse for exportation, that the out-door officer who delivers the goods do certify, on the back of the pricking note, the time of the delivery into the lighter, and that the lighterman be allowed a period not exceeding twenty four-hours for conveying the goods to the station where the ship in which they are to be exported is loading. That the lighterman do give notice on a printed form to the Examining Officers at the station where the export ship is lying of the arrival of the goods; and if such goods should not arrive until after the expiration of the legal hours, that the notice be left at the docks or quays in the letter box at the Searcher's Office, or if the export vessel be lying in the river, on board the "Harpy" cutter.

NOTICE OF ARRIVAL of Bonded Goods by Lighter at the Station where the Vessel in which they are to be exported is lying.

To the Examining Officers at

You are hereby informed that the Lighter has arrived

with

for shipment per

for

*Lighterman.*

day of 18

That the Examining Officer on the arrival of any bonded goods, do take immediate steps to have the packages tallied and examined, noting his examination on the slip, and in any case in which the goods shall not have arrrived within a reasonable time after the receipt of the slip, that he do call upon the exporter to account for them.

**27.—Goods delivered from the warehouse by cart for direct shipment.**—In this case the delivery order, dandy and pricking notes

[illegible] who takes a [illegible] and [illegible] on it [illegible] the [illegible] the whole document [illegible] under cover to the [illegible] where the ship is lading; [illegible] on the quay or in the export [illegible] when the goods are [illegible] ship is lost.

**[illegible] from the warehouse by cart to be for-[illegible] to the ship.**—The same course is adopted as [illegible] everything, that the [illegible] and pricking notes by the [illegible] the quay or wharf, [illegible] after examin- [illegible] delivering the pricking [illegible] the lighterman's [illegible] then forwards by [illegible] at the station where the

**[illegible] or shipment, but not delivered from [illegible]** [illegible] at the expiration of fourteen [illegible] sooner, should the [illegible] have received an intimation that [illegible] shipped, shall return the order [illegible] Accounts, having previously [illegible] been delivered.

[illegible] on the bond note that the [illegible] and returns the docu- [illegible]

**[illegible]—Goods not shipped—transferred.**—When the goods have [illegible] with the above regulations [illegible] shipped, the Export Examin- [illegible] the goods, enters them in the [illegible] the Principal Searcher the dandy [illegible] shipped, or shall an intimation [illegible] transfer the goods to another ship, [illegible] In case of transfer the ex- [illegible] for the exact quantity transferred, and [illegible] which he presents at the Principal [illegible] forwarded with the original dandy note to the Export Examining Officer, who, if the ship to which the [illegible] is lying at his own station, proceeds in the manner [illegible] for the shipment of goods, but should the goods be transferred to a ship lying at another dock or station, he if the goods are to be conveyed by cart, forwards them in charge of another officer, sending at the same time the dandy and pricking notes under cover addressed to the Examining Officer; if the removal is by lighter, the lightermans's receipt is taken on the dandy note, which is then forwarded to the Examining Officer on

the station where the shipment is to take place; the pricking note being given to the lighterman.

**31.—Goods not shipped—returned into bond.**—Should the exporter desire to return the goods into bond, they are sent in charge of an officer to the warehouse or vault, and the Locker notes on the delivery order and on the dandy note the receipt of the goods into the warehouse, and forwards the delivery order to the Controller of Accounts (taking care that the Superintendent Locker has first certified upon it that the goods are correctly received), and returns the dandy note to the Export Examining Officer. It is not required that an officer should be sent in charge of goods removed by lighter.

**32.—Return of pricking and dandy notes and delivery orders to the Principal Searcher.**—After the shipment of goods the pricking notes are collected by the shipping officer and handed by him to the Export Officer who forwards them and the dandy notes to the Principal Searcher.

The pricking notes for other goods than stores remain on the station till the vessel leaves, and are then forwarded to the Principal Searcher, but the pricking notes for stores are usually taken up to the Principal Searcher's Office by the ship broker's clerk in order to clear the vessel.

The Superintendent Locker after checking the Locker's export delivery orders, forwards them day by day to the Principal Searcher. Dandy notes, shipping bills (for Customs drawback goods), export shipping notices and dispatches are forwarded to the Principal Searcher's Office as soon as the goods are shipped.

**33.—Bond note to be used instead of shipping bill.**—Shipping bills are discontinued for bonded goods, and the bond note, which is used instead, is in the first instance (except for continental steamers and those running to Vigo and Lisbon) taken to the entry outward office, that the entry outwards of the ship may be certified on it, after which it is taken to the Controller of Accounts for endorsement and transmission to the Statistical Office, from whence it is forwarded as soon as practicable to the Principal Searcher's Department, to be there used in jerquing the ship's papers and to be afterwards filed with them.

**34.—Shipment of drawback goods.**—When goods entitled to drawback, are after examination carried by lighter to the export vessel, the shipping bill or specification in the case of Customs drawback, and the Excise certificate in the case of Excise drawback is forwarded by the officers examining the goods to the Export Officer afloat who certifies to the shipment on this document.

In the case of goods exported for Customs drawback, a bond note is not required, but the shipping bill (or specification) with particulars as to surety and duty endorsed thereon, is presented in the first instance at the Bond Office, and the fact that bond has been given is recorded on the face of the document, it is then certified in the Entry Outwards Office, &c., in the same manner as for bond notes.

The shipping bill or specification, having been duly signed, is taken by the merchant to the Export Examining Officer at the station where the goods are to be examined; that officer then records his examination on the document and issues a pricking note. If the goods be conveyed by lighter to the export ship, the shipping bill or specification is forwarded after the lighterman's receipt has been taken thereon, to the Export Officer afloat, who should see that the goods are shipped, and certify the same on the specification.

In the case of goods shipped for Excise drawback, when the export vessel is loading in the river, the officer who examines the goods forwards the Excise certificate to the Examining Officer afloat, that he may certify the shipment on that document.

**35.—Hours during which ships may load.**—Goods duly cleared for exportation may be shipped on board vessels loading in the docks in London, after and before the legal hours, upon a written application to the Inspectors General or Surveyors at the stations, showing sufficient grounds of necessity for the indulgence being granted, and on condition that any expenses incurred for the attendance of the proper officers be defrayed by the parties who avail themselves of the indulgence.

M. 16 Feb. 69

Transhipment goods, however, may not be shipped after dark, without the special sanction of the Inspector General, nor may any goods be shipped on a Sunday morning after 9 a.m. without the sanction of the Board.

**36.—Jerquing of outward cargoes.**—The jerquing of outward cargoes is performed by the clerks in the Principal Searcher's Department, the manifest being used in the jerquing for the purpose of verifying the shipment of bonded and drawback goods.

T.O. 26-4 M. 18-5-50 M. 14-4-60

**37.—Official List of Exports:—**

REVISED LIST OF ARTICLES OF BRITISH AND IRISH PRODUCE AND MANUFACTURES TO BE DISTINGUISHED IN THE EXPORT ENTRIES AT THE CUSTOM HOUSE, AND IN THE OFFICIAL REGISTRY OF EXPORTS FROM THE UNITED KINGDOM.

*Approved by Minute of Board of Customs.*

*Issued for the guidance, on and after the 1st of January, 1871, of the Officers of Her Majesty's Customs, under the authority of the Lords Commissioners of Her Majesty's Treasury, and the Commissioners of Her Majesty's Customs.*

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In every instance in which any denomination of tale, weight, or measure is affixed to the name of an article in this list, the quantity of such article is to be exhibited under that denomination, in addition to the value, which is in no case to be omitted. Where a denomination of quantity is not attached to the article, the value alone is required.

*Due care must in every case be exercised to prevent articles of Foreign Production or Manufacture from being entered as British.*

---

| | |
|---|---|
| Alkali .. .. .. .. | cwt. |
| Animals, living, viz. :— | |
| Horses .. .. .. | number |
| Bulls, oxen, cows, and calves .. .. .. | number |
| Sheep and lambs .. | number |
| Swine .. .. .. | number |
| Unenumerated .. .. | number |
| Apparel and slops .. .. | value |
| Arms, ammunition, and military stores, viz. :— | |
| Ammunition, viz. :— | |
| Shot of iron, including shells .. .. | cwt. |
| Gunpowder .. .. | lb. |
| Percussion caps .. | number |
| Rockets and other combustibles for purposes of war, and ammunition not otherwise described | value |
| Arms, viz. :— | |
| Cannon and mortars | cwt. |
| Muskets .. .. | number |
| Rifles .. .. .. | number |
| Fowling pieces .. | number |
| Revolvers .. .. | number |
| Other fire-arms .. | number |
| Parts of fire-arms .. | value |
| Swords, cutlasses, bayonets, and arms of other sorts, not being fire-arms .. | value |
| Bags and sacks, empty, for packing merchandise .. | dozen |
| Beer and ale .. .. .. | barrel |
| Biscuit and bread .. .. | cwt. |
| Bleaching materials or preparations .. .. | cwt. |
| Books, printed .. .. | cwt. |
| Brass, manufactures of, not being ordnance .. .. | cwt. |
| Butter .. .. .. .. | cwt. |
| Candles of all sorts .. .. | lb. |
| Caoutchouc, manufactures of | value |
| Carriages, carts, &c., viz. :— | |
| Railway carriages for passengers .. .. | number |
| Railway waggons, trucks &c. (not of iron), for ballast, minerals, or merchandise .. .. | number |
| Cement for building and engineering purposes .. | cwt. |
| Cheese .. .. .. .. | cwt. |
| Chemical products or preparations, not specially enumerated, used in dyeing and other processes subservient to manufactures & the arts | value |
| Clay, viz. :— | |
| Clay, unmanufactured .. | ton |
| Manufactures thereof .. | cwt. |
| Clocks, watches, clocks and watch movements, and parts thereof .. .. | value |
| Coals, cinders, &c. viz. — | |
| Coals .. .. .. | ton |
| Coke and cinders .. | ton |
| Fuel manufactured .. | ton |
| Products of coal, peat or shale, including naphtha, paraffin, and oil thereof, and petroleum, pitch and tar .. | value |
| Copper, viz. :— | |
| Ore .. .. .. | ton |
| Unwrought in ingots, cakes or slabs .. | cwt. |
| Wrought or manufactured, viz. :— | |
| Coin .. .. .. | cwt. |
| Mixed or yellow metal sheathing .. .. | cwt. |
| Unenumerated .. | cwt. |
| Cordage, cables, and ropes of hemp or like material | cwt. |
| Corn, grain, meal, & flour, viz. — | |
| Wheat .. .. .. | cwt. |
| Barley, bear, or bigg .. | cwt. |
| Malt .. .. .. | quarter |
| Oats .. .. .. | cwt. |
| Rye .. .. .. | cwt. |
| Pease .. .. .. | cwt. |
| Beans .. .. .. | cwt. |
| Wheat meal or flour .. | cwt. |
| Barley meal .. .. | cwt. |
| Oat meal .. .. .. | cwt. |
| Rye meal .. .. | cwt. |
| Pea meal .. .. .. | cwt. |
| Bean meal .. .. | cwt. |
| Cotton, viz. :— | |
| Yarn and twist .. .. | lb. |
| Manufactures, viz. :— | |
| Piece goods including handkerchiefs and shawls in the piece, viz. :— | |
| Wholly of cotton, unbleached or bleached .. .. | yard |
| Printed, dyed, or colored .. .. | yard |
| Of mixed materials, cotton predominating .. .. | yard |
| Lace and patent net | value |
| Hosiery of cotton or of cotton mixed with other materials, viz: | |
| Stockings & socks | doz. pairs |
| Other kinds..... | value |
| Thread for sewing and stitching .. .. | lb. |
| Other manufactures unenumerated .. | value |
| Earthen & China Ware; viz. :— | |
| Red pottery and brown stoneware .. .. | value |
| Earthenware, chinaware parian and porcelain | value |
| Fish, fresh and cured, viz. :— | |
| Salmon .. .. .. | cwt. |
| Cod and ling .. .. | cwt. |

| | |
|---|---|
| Herrings .. .. | barrel |
| Oysters .. .. .. | bushel |
| Pilchards .. .. | hhds. |
| Unenumerated .. .. | value |
| Flax, dressed and undressed | cwt. |
| Furniture (household), cabinet & upholstery wares | value |
| (Except bedsteads or other household furniture of iron.) | |
| Glass, viz.— | |
| Plate, rough or silvered including looking glasses or mirrors, framed or not .. | square foot |
| Flint, plain, cut or ornamented, including bottles and phials of flint glass .. .. | cwt. |
| Bottles and manufactures of green or common glass .. .. | cwt. |
| Other manufactures, unenumerated .. .. | cwt. |
| Grease, not otherwise described .. .. .. | cwt. |
| Haberdashery and millinery, including embroidery and needlework.. .. | value |
| (Comprehending all minor articles used in the making up of apparel, &c., of mixed or undescribed material, and not capable of being accurately allotted to the separate heads of cotton, linen, silk, or woollen manufactures.) | |
| Hardwares and cutlery unenumerated .. .. | cwt. |
| Hats, viz.:— | |
| Felt .. .. .. | dozen |
| Straw .. .. .. | dozen |
| Unenumerated.. .. | dozen |
| Hemp, British, dressed .. | cwt. |
| Hides, raw .. .. .. | cwt. |
| Hops .. .. .. .. | cwt. |
| Implements and tools not wholly composed of iron and steel, viz.:— | |
| Agricultural .. .. | value |
| Unenumerated.. .. | value |
| Iron and steel, and manufactures thereof, not being hardware or cutlery, viz.:— | |
| Ore .. .. .. | ton |
| Old, for re-manufacture | ton |
| Pig .. .. .. | ton |
| Puddled .. .. .. | ton |
| Bar, not for railway purposes .. .. | ton |
| Angle .. .. .. | ton |
| Bolt and rod .. .. | ton |
| Railroad, viz.:— | |
| Rails and tie rods .. | ton |
| Wheels and axles .. | ton |
| Unenumerated .. | ton |
| Sheets, and boiler and armour plates .. | ton |
| Tin plates .. .. | cwt. |
| Galvanized (other than wire or manufactures of wire) .. .. | ton |
| Hoops .. .. .. | ton |
| Wire of iron or steel (except telegraph wire) galvanized or not .. | ton |
| Anchors, grapnels, chains and cables .. .. | ton |
| Tubes & pipes, wrought | ton |
| Nails, screws & rivets.. | ton |
| Cast or wrought, and all other manufactures, except ordnance, unenumerated .. .. | ton |
| Steel, viz.:— | |
| Cast, in ingots .. | ton |
| Bar, of all kinds .. | ton |
| Sheets.. .. .. | ton |
| Manufactures of steel or of steel and iron combined .. .. | ton |
| Lead, viz.:— | |
| Ore .. .. .. | ton |
| Pig .. .. .. | ton |
| Rolled, sheet, piping and tubing.. .. .. | ton |
| Leather, tanned, tawed, or dressed, viz.:— | |
| Unwrought .. .. | cwt. |
| Wrought, viz.:— | |
| Boots and shoes .. | doz. pairs |
| Other articles unenumerated .. .. | lb. |
| Linen and jute, viz.:— | |
| Yarn, viz.:— | |
| Linen.. .. .. | lb. |
| Jute .. .. .. | lb. |
| Manufactures, viz.:— | |
| Linen, viz.:— | |
| Piece goods, viz:— | |
| Plain unbleached or bleached .. | yard |
| Checked, printed, or dyed, and damasks & diapers | yard |
| Sailcloth and sails | yard |
| Thread for sewing | lb. |
| Unenumerated .. | value |
| Jute of all kinds .. | yard |
| Lucifers and vesta matches | value |
| Machinery and mill work, viz.:— | |
| Steam engines or parts of steam engines, viz.:— | |
| Locomotives .. .. | value |
| Other descriptions .. | value |
| Not being steam engines, viz.:— | |
| Agricultural .. .. | value |
| Other descriptions .. | value |

| | |
|---|---|
| Manure, unenumerated .. | value |
| Medicines, comprising drugs, and medicinial preparations .. .. .. | value |
| Musical instruments, and parts thereof .. .. | value |
| Oil, other than essential or medicinial, viz. :— | |
| Seed .. .. .. | gallon |
| Other sorts, unenumerated .. .. .. | value |
| Oil and floor cloth, including india rubber cloth .. | square yard |
| Painters' colours and materials, unenumerated | value |
| Paper, viz. :— | |
| Writing, or printing & envelopes .. .. | cwt. |
| Hangings .. .. | cwt. |
| Pasteboard, millboard, cardboard, and cards, including playing cards .. .. .. | cwt. |
| Unenumerated, and articles of paper (except papier mâché) .. | cwt. |
| Perfumery of all sorts .. | value |
| Pickles, vinegar, and sauces, and oilman's stores, unenumerated .. .. | value |
| Pictures .. .. .. | number |
| Plate, viz. :— | |
| Gold .. .. .. | oz. |
| Silver .. .. .. | oz. |
| Plated and gilt wares .. | value |
| Plumbago (black lead) .. | cwt. |
| Prints, engravings, drawings, photographs on paper, maps and charts | value |
| Provisions unenumerated (including preserved provisions hermetically sealed) .. .. .. | value |
| Rags (except woollen), and other materials for making paper .. .. | ton |
| Saddlery and harness .. | value |
| Salt, rock and white .. | ton |
| Saltpetre, British prepared | cwt. |
| Seeds, of all sorts .. .. | cwt. |
| Silk, viz. :— | |
| Thrown, twist or yarn | value |
| Manufactures, wholly of silk, viz. :— | |
| Broad stuffs of silk or satin .. .. | yard |
| Handkerchiefs, scarfs, and shawls .. .. | value |
| Ribbons of all kinds | value |
| Lace .. .. .. | value |
| Unenumerated .. | value |
| Manufactures of silk & other materials, viz. : | |
| Broad stuffs .. .. | yard |
| Other kinds .. .. | value |
| Skins and furs, viz. :— | |
| British, viz. :— | |
| Sheep and lambs, undressed, without the wool .. .. | number |
| Unenumerated .. | value |
| Foreign, dressed in the United Kingdom .. | number |
| Soap .. .. .. .. | cwt. |
| Spirits, British and Irish .. | gallon |
| Stationery, other than paper .. .. .. | value |
| Stones and slates, viz. :— | |
| Slate, by tale .. .. | number |
| Grindstones, millstones and other sorts of stone .. .. .. | ton |
| Sugar, viz. :— | |
| Refined and candy .. | cwt. |
| Mollasses, treacle and syrup .. .. .. | cwt. |
| Telegraphic wires, and apparatus connected therewith .. .. .. | value |
| Tin, unwrought .. .. | cwt. |
| Tobacco and snuff manufactured in the United Kingdom, viz. :— | |
| Snuff .. .. .. | lb. |
| Other kinds of manufactured tobacco .. | lb. |
| Turpentine, oil or spirit of, and turpentine substitute .. .. .. | gallon |
| Umbrellas and parasols, either complete or in framework .. .. | value |
| Wine, British made .. .. | gallon |
| Wood and timber, viz. :— | |
| Rough, hewn, sawn or split .. .. .. | load |
| Manufactured, viz. :— | |
| Staves & empty casks | value |
| Unenumerated .. | value |
| Wool, viz. :— | |
| Sheep and lambs and fells (British) .. | lb. |
| Other sorts, including foreign dressed in United Kingdom, and flocks and ragwool .. | lb. |
| Woollen and worstead manufactures, viz. :— | |
| Yarns, viz. :— | |
| Woollen (carded) .. | lb. |
| Worstead (combed) .. | lb. |
| Manufactures, viz. :— | |
| Woollens, viz. :— | |
| Broad cloth, coatings, duffels, &c. viz. :— | |
| Plain, all wool .. | yard & lb. |
| Of wool mixed with other materials .. .. | yard & lb. |
| Narrow cloth, coatings, duffels, &c., viz. :— | |
| Plain, all wool .. | yard & lb. |

| | | |
|---|---|---|
| Woollen and worstead manufactures, continued— | | |
| Of wool mixed with other materials | | yard & lb. |
| Worstead stuffs, viz.: | | |
| All wool | | yard & lb. |
| Of wool mixed with other materials | | yard & lb. |
| Blankets and blanketing | Of wool unmixed or mixed with other materials | yard & lb. |
| Flannels | | yard & lb. |
| Shawls | | number |
| Rugs, coverlets or wrappers | | number |
| Carpets, not being rugs | | yard & lb. |
| Hosiery | | value |
| Small wares, and manufactures of wool or worsted, unenumerated | | value |
| Yarn, alpaca, mohair, and other sorts, unenumerated | | value |
| Zinc or spelter, viz.:— | | |
| Ore | | ton |
| Crude in cakes | | cwt. |
| Manufactures of | | cwt. |
| All other articles not enumerated in the foregoing list, and not properly falling under any of the general heads, viz.:— | | |
| Unmanufactured | | value |
| Manufactured | | value |

## Appendix to Export List.

LIST OF CERTAIN ARTICLES OF BRITISH AND IRISH MERCHANDISE exported from the UNITED KINGDOM, which are not specifically enumerated in the Export List, showing the Revised Denominations under which they are to be distinguished in the Entries Outwards.

*Issued for the guidance, on and after the 1st January, 1871, of the Officers of Her Majesty's Customs under the authority of the Lords Commissioners of Her Majesty's Treasury, and the Commissioners of Her Majesty's Customs.*

| Articles. | Revised denomination under which to be entered, |
|---|---|
| Agricultural implements | Implements. |
| Alum | Chemical products. |
| Aniline and other dyes extracted from coal tar | Chemical products. |
| Arsenic | Chemical products. |
| Art, works of, in bronze or other metal | Goods manufactured, unenumerated |
| Bacon and hams | Provisions. |
| Barley, pearled | Corn. |
| Barytes | Chemical products. |
| Beef, salted | Provisions. |
| Bells and bell metal | Goods manufactured, unenumerated |
| Blacking | Goods manufactured, unenumerated |
| Boats, with their tackle and furniture, viz.:— | |
| Wooden | Wood. |
| Iron | Iron. |
| Borax, refined in the United Kingdom | Chemical products. |
| Bricks and articles of fire clay | Clay. |
| Brimstone, rough or refined | Chemical products. |
| Brooms and brushes, of all sorts | Goods manufactured, unenumerated |
| Canes or sticks, mounted or not | Goods manufactured, unenumerated |
| Cards, playing, cardboard, and cards | Paper. |
| Carriages, other than railway, carts and waggons and carriage wheels, except for railways | Goods manufactured, unenumerated |
| Carvings, Artistic, in wood or ivory | Goods manufactured, unenumerated |
| Casts of busts, figures or statues | Goods manufactured, unenumerated |
| Chalk and lime | Goods unmanufactured, unenumerated |
| Chemicals and preparations used in bleaching | Bleaching materials. |
| Coal tar | Coal, Products of, &c. |
| Coal pitch | Coal, Products of, &c. |

| Articles. | Revised denomination under which to be entered. |
|---|---|
| Cocoa paste and chocolate .. .. | Goods manufactured, unenumerated |
| Confectionery .. .. .. .. | Goods manufactured, unenumerated |
| Copperas .. .. .. .. .. | Chemical products. |
| Corks and bungs .. .. .. .. | Goods manufactured, unenumerated. |
| Cotton bags .. .. .. .. | Bags. |
| Cutlery, comprehending knives, forks, scissors, shears, &c. | Hardware. |
| Drugs and preparations used in medicine .. .. .. .. .. | Medicine. |
| Embroidery and needlework of all kinds .. .. .. .. .. | Haberdashery. |
| Emery powder, and other preparations of .. .. .. .. .. | Goods manufactured, unenumerated. |
| Epsom and glauber salts and salt cake .. .. .. .. .. | Medicine. |
| Feathers for beds .. .. .. .. | Goods unmanufactured, unenumerated |
| Felt .. .. .. .. .. .. | Woollen manufactures, unenumerated. |
| Fishing tackle, including nets, lines and twines, and similar materials for fishing .. .. .. .. | Goods manufactured, unenumerated. |
| Frames for pictures, &c... .. .. | Furniture. |
| Fuel, manufactured .. .. .. | Coal. |
| German silver manufactures .. .. | Hardware. |
| Gold lace and thread .. .. .. | Goods manufactured, unenumerated. |
| Gold plate .. .. .. .. .. | Plate. |
| Gutta percha, manufactures of .. | Goods manufactured, unenumerated. |
| Hair of all sorts .. .. .. .. | Goods unmanufactured, unenumerated |
| Hair manufactures .. .. .. | Goods manufactured, unenumerated. |
| Hatters' wares .. .. .. .. | Goods manufactured, unenumerated. |
| Hay .. .. .. .. .. .. | Goods unmanufactured, unenumerated |
| Horn and bone, manufactures of .. | Goods manufactured, unenumerated. |
| Instruments and apparatus, viz.:— | |
| Scientific, of all sorts .. .. | Goods manufactured, unenumerated. |
| Surgical and anatomical .. .. | Steel. |
| Iron, viz.:— | |
| Agricultural implements .. | Implements and tools. |
| Articles composed partly of iron and partly of steel .. .. | Steel. |
| Ordnance .. .. .. .. | Arms, ammunition, &c. |
| Hardware .. .. .. .. | Hardware and cutlery. |
| Machinery... .. .. .. | Machinery. |
| Tools and implements .. .. | Implements. |
| Tin plates .. .. .. .. | Iron. |
| Scales and weights .. .. | Goods manufactured. |
| Steel, viz.:— | |
| Wire .. .. .. .. | Iron. |
| Cutlery .. .. .. .. | Hardware. |
| Surgical instruments .. .. | Steel manufactures. |
| Swords .. .. .. .. | Arms. |
| Steel pens .. .. .. .. | Stationery. |
| Tools, viz., anvils, vices, saws, files, edge tools, cranks, slide bars, &c. .. .. .. .. | Manufactures of steel. |
| Jewellery and personal ornaments of all kinds' .. .. .. .. | Goods manufactured, unenumerated. |
| Jute, Yarn, and manufactures .. .. | Linen. |
| Lace and thread of gold and silver .. | Goods manufactured, unenumerated. |
| Lamps, chandeliers, &c... .. .. | Hardware. |
| Lard .. .. .. .. .. .. | Provisions. |
| Lead, viz.:— | |
| Shot.. .. .. .. .. | Ammunition, not otherwise described. |
| Black .. .. .. .. | Plumbago. |
| Red .. .. .. .. .. | Painter's colours. |

| Articles. | Revised denomination under which to be entered. |
|---|---|
| Lead, manufactured, viz.:— | |
| White | Painters' colours. |
| Litharge | Goods manufactured, unenumerated. |
| Maps and charts | Prints, engravings, &c. |
| Mats and matting | Goods manufactured, unenumerated. |
| Millinery of all sorts | Haberdashery. |
| Mosaic rock and Irish | Goods unmanufactured, unenumerated |
| Naphtha | Coal, Products of, &c. |
| Naval stores, masts, spars and ships' tackle | Goods manufactured, unenumerated. |
| Oatmeal | Goods manufactured, unenumerated. |
| Oil of turpentine | Turpentine. |
| Oil seed cake | Goods manufactured, unenumerated. |
| Paper made manufactures | Goods manufactured, unenumerated. |
| Paraffin | Coal, Products of, &c. |
| Petroleum refined, in the United Kingdom | Coal, Products of, &c. |
| Pewter and Britannia metal manufactures | Hardware, &c. |
| Pitch | Coal, Products of, &c. |
| Plaiting for hats | Goods manufactured, unenumerated. |
| Pork, salted | Provisions. |
| Potatoes | Goods unmanufactured, unenumerated |
| Printing types and apparatus for printing, not being machinery | Goods manufactured, unenumerated. |
| Rags, woollen, torn up | Wool. |
| Rags, woollen, not torn up | Goods manufactured, unenumerated. |
| Rosin | Goods manufactured, unenumerated. |
| Salammoniac | Chemical products. |
| Scales and weights | Goods manufactured, unenumerated. |
| Sculptures of stone and marble | Goods manufactured, unenumerated. |
| Sheathing felt for and boiler felt | Woollen manufactures, unenumerated. |
| Specimens illustrative of natural science | Goods unenumerated. |
| Starch | Goods manufactured, unenumerated. |
| Stone blue | Goods manufactured, unenumerated. |
| Tar | Coal, Products of, &c. |
| Tiles, viz.:— | |
| For roofs or paving | Clay. |
| Drain tiles, sewage pipes, &c. | Earthenware, viz., red pottery, &c. |
| Tin foil | Goods manufactured, unenumerated. |
| Tin plates | Iron. |
| Tinned wares | Iron manufactures, unenumerated. |
| Tools | Implements and tools. |
| Toys | Goods manufactured, unenumerated. |
| Trunks, portmanteaus, travelling bags, &c., of all sorts | Goods manufactured, unenumerated. |
| Turnery of all sorts | Goods manufactured, unenumerated. |
| Twines and fishing lines | Goods manufactured, unenumerated. |
| Vinegar | Pickles. |
| Vitriol | Chemical products. |
| Whiting | Goods manufactured, unenumerated. |
| Writing desks, work boxes, dressing cases, toilet bags, tea caddies, &c. | Goods manufactured, unenumerated. |
| Yeast | Goods manufactured, unenumerated. |

## Falmouth, Port of. F.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 172 | 22,667 | 1 | 92 | 676 | 95,063 | 152 | 18,619 | 11 | 1,068 | 176 | 11,481 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 120 | 16,452 | 8 | 216 | 128 | 16,668 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 458

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £228,072 | £27,881 | £4,178 |

Falmouth, a port on the east coast of Cornwall: it derives its chief importance from being a place of call for vessels homeward or outward bound, nearly 4,000 arriving during the year. The docks are incomplete, and the accommodation for vessels limited. Imports guano and wheat, cattle, &c. Exports: china clay, granite and pilchards.

### Customs Establishment.

*Collector and Surveyor*, ROBERT G. CHEESMAN.

CLERKS.—*First Class.*— William Cornish. *Second Class.* — Samuel J. L. Tresidder, George Hazard.

*Writer.*—J. W. Hoar.

EXAMINING OFFICERS.—*Second Class.*—Joseph Coyle. *Third Class.*—William Robson, A. G. Mallett, R. L. Newman.

*O.D.O.—First Class.*—N. Tiddy, W. Vincent, C. Job, T. Pascoe, J. Nanscarrow. *Second Class.*— J. Andain, J. Hamilton, W. J. Napton, G. H. Barker, W. J. Tresidder, J. Jackett.

CREEKS: Penryn, E.O., Alfred G. Mallett.
Gweek, P.C.O., Henry Thomas.

### Bonded Warehouses.

Two warehouses for general goods, and one warehouse for general goods and British spirits.

**Fareham**, co. Hants, is situated at the head of one of the creeks of Portsmouth harbour, and is about seven miles from the head port, Portsmouth; *which see.*

## Faversham, Port of. F.M. or F.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 74 | 4,673 | 2 | 121 | 1766 | 111,051 | 59 | 3,575 | 8 | 450 | 917 | 88,880 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 342 | 31,697 | 1 | 13 | 343 | 31,710 | 10 | 943 | .. | .. | 10 | 943 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....259

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £9,294 | £20,284 | £1,287 |

Faversham, co. Kent, a small port situated at the extremity of a creek running up from the East Swale. This creek can only be navigated by vessels drawing not more than 11 feet of water, but vessels of larger draught discharge at the entrance. The trade is principally a coasting one, and corn, oysters, flour, hops, cement, bricks, &c., and gunpowder from the works of Messrs. Hall & Son, are the articles chiefly shipped.

### Customs Establishment.

*Collector and Examining Officer*, AUGUSTUS D. GOWING.

EXAMINING OFFICER (*Third Class*) &c.—George Birt.

CREEKS: Whitstable; P.C.O., James Morford.

Milton; P.C.O., James J. Casey.

### Bonded Warehouses.

One for wines and spirits, Church Street, Daw & Sons.

**Ferry-Port.**—*See Tay Port.*

**Ferryside**, co. Caermarthen, is situated on the east bank of the river Towy, and is included in the port of Llanelly; *which see.*

## Filling Casks of Foreign Wines and Spirits.

With the sanction of the Commissioners of Customs and after such notice given by the respective importers or proprietors, and at such times and under such regulations and restrictions as the Commissioners of Customs shall from time to time require and direct, it shall be lawful in the warehouse to fill up any casks of wine or spirits from any other casks of the same, respectively secured in the same warehouse.

Casks of wine may be filled to the extent of 5 per cent. from wine of the same sort, though a different importation, without losing the original particulars, provided the ullage or vacuity has arisen from natural causes, evaporation, leakage, or drawing off from the lees, but the indulgence is not to be extended to cases in which ullages have been artificially created by previously drawing off a portion of the wine, or leaving casks on ullage when drawn off from a vat, or in racking or blending operations.

Wine may not be drawn from a cask for the purpose of leaving it a "standard gauge."

When wine has been drawn from a cask in order to fill other casks, the duty must be paid on the ullage cask immediately after the completion of the operation; should it not be so paid, the cask may not subsequently be re-gauged for duty, but the duty is charged on the full quantity left in the cask when drawn from.

The Board have had before them a report of the Surveyor General on an application of a merchant at this port, requesting to be allowed to draw off from a quarter cask of wine, to a greater extent than 5 per cent. for the purpose of filling up another cask of wine of the same sort; and, it appearing that doubts are entertained by some of the officers, as to how far small quantities of wines or spirits should be allowed to be drawn off for the purpose of filling up ullage casks—

The Board with reference to the 105th section of the Customs Consolidation Act, 1853, and in order to guard against any misapprehension on the subject, as well as to ensure an uniformity of practice, direct that the following regulations be in future observed, viz.:—

For filling up ullage casks any quantity of wines or spirits of the same sort may be drawn off from any other cask.

If the liquid to be operated upon, both in drawing off and filling up be of the same mark, entry and shipment, the cask filled up may remain to original marks and particulars.

If the liquid to be operated upon be *not* of the same mark, entry and shipment, when the quantity required for filling up shall exceed 5 per cent., the liquid in the casks filled to be deemed, "Blended" and the casks to be so marked; but the appellation of "blended" is not to be extended to the ullage contents of the

casks from which the quantity is simply drawn off, such ullage contents being allowed to remain to the original marks and particulars.

When the quantity required for filling up does not exceed 5 per cent., the liquid in the casks filled up, although filled from a cask *not* of the same mark, entry and shipment, may still remain to its original marks and particulars.

The above regulations are to be considered as applying equally to wines and spirits in all cases of *bona fide* filling up, but are not to be deemed to apply to cases in which ullages have been created by any means for the purpose of altering the quality and character of the liquid.

B.O. 2 Aug. 62

**Filling casks to the bung for exportation.**—When the merchant is desirous of exporting casks of spirits full to the bung, the operation of filling up (whether from the vat or any other way), and the drawing of the export samples is to be simultaneously performed—that is, the casks are to be filled and the export samples drawn, under the superintendence of the same officer, and forwarded to the proof room; the casks then receiving a further quantity to fill up the space emptied by the samples. The transactions are to be properly recorded, and the casks so filled and sampled are to be allowed to be shipped without further sampling within six working days from the date of the operation.

B.O. 9 July, 60

Wines and spirits may not be overdrawn or racked to enable "filling" to take place from another cask.

B.O. 30 July, 57

Water to the extent of half a gallon each may be added to casks of spirits vatted for exportation, to make up the deficiency that may have occurred from evaporation since the vatting; but the export samples are not to be drawn till the water has been thoroughly mixed.

B.O. Feb. 65

A request to fill Bordeaux wine in bond with duty-paid wine of the same sort to the extent of 15 per cent. to render it fit for exportation, refused as a "filling," as exceeding 5 per cent., but permitted as a "blending."

B.O. 2 Aug. 62

Casks must be filled after sampling to entitle them to be considered full.

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## Fines.

29 / 74

**Scale of fines on the admission of illegal packages of spirits, tobacco, &c., &c.**—The Board resume the consideration of their minutes of the 9th May, 1863, and 4th September, 1869, regulating the fines to be imposed upon the admission to entry for private use of spirits, tobacco, segars, and snuff, when imported in packages of less content or weight than required by law, or brought with the baggage of passengers, and direct that the

minutes above-mentioned be cancelled, and the following Regulations substituted in the place of them:—

SCALE OF FINES ON SPIRITS ADMITTED TO ENTRY FOR PRIVATE USE.

On casks or other vessels capable of containing—

| | |
|---|---|
| 1 to 3 gallons .. .. .. .. | 3s. |
| 3 „ 5 „ .. .. .. .. | 5s. |
| 5 „ 7 „ .. .. .. .. | 8s. |
| 7 „ 10 „ .. .. .. .. | 10s. |
| 10 „ 12 „ .. .. .. .. | 8s. |
| 12 „ 15 „ .. .. .. .. | 5s. |
| 15 „ 19 „ .. .. .. .. | 3s. |

If reported, one-half of the above fines.

The Board reserve to themselves a discretion to vary the above scale in any cases which may appear to them to require it.

SCALE OF FINES ON TOBACCO, SEGARS, AND SNUFF, IMPORTED FOR PRIVATE USE.

Segars, snuff, and tobacco manufactured—

| | |
|---|---|
| Not reported .. .. .. .. .. .. .. .. | 9d. per lb. |
| If reported, or brought in one of Her Majesty's ships, or in passengers' baggage .. .. .. | 6d. „ |

Cavendish and negrohead tobacco—

| | |
|---|---|
| In addition to the above fines, to be subject to a further fine of .. .. .. .. .. .. .. but if unaccompanied, to be subject to all the provisions of the Act 26 Vict., cap. 7, as regards labelling. | 1s. 6d. „ |

Tobacco, unmanufactured—

| | |
|---|---|
| Not reported .. .. .. .. .. .. .. .. .. | 6d. „ |
| If reported, or brought as above specified .. | 3d. „ |

Segars, snuff, and tobacco, whether manufactured or unmanufactured, including cavendish and negrohead, accompanied by the owner, if from the continent of Europe (or other short voyages), and not exceeding 3lbs., no fine;—if from the East or West Indies, or distant places, or when the owner may have come overland from India, and the quantity shall not exceed 7lbs., no fine; and any tobacco, &c., in excess of these quantities, to be charged with fine at the rate fixed for tobacco reported, cavendish and negrohead paying the additional 1s. 6d. per lb.

In all cases, excepting cavendish and negrohead, where the quantity may exceed 40lbs., and be still under the legal weight; the fine is only to be levied upon the quantity short of the legal weight.

In the case of all illegal importations, application for delivery must be made to the Board; but tobacco, segars, and snuff imported in the baggage of Passengers for their private use, whether accompanied or unaccompanied by their owner, may be delivered without application to the Board, provided the quantity does not exceed 20lbs. weight, and subject to the payment of duty and of fines according to the above scale.

When the quantity brought in baggage exceeds 20lbs. weight application for the delivery of the same must be made to the Board, who will fix the amount of fine according to the circumstances of each importation.

The Board further authorize the Surveyors in London and at the out-ports, or, in their absence, the Examining Officer on duty, to take the declaration required to be made on the delivery of tobacco or segars for private use.

SCALE OF FINES UPON THE ADMISSION OF MERCHANDIZE IN CERTAIN CASES.

| | |
|---|---|
| Merchandize brought by passengers, and not reported where the value may be under £20,—a fine of .. | 10s. |
| Where the value may be £20 and upwards,—a fine of or according to the circumstances of each case. | 20s. |

At the Baggage Stations of railways in London, merchandize brought by passengers will be charged with double the above fines.

M. 31 Jan. 70 London.

**Payment and record of fines.**—When an order has been given by the Board on a paper recorded at the Petition Seat, that goods under detention are to be released on payment of a fine, the paper is sent by the Petition Clerk firstly to the Controller General, that he may take a note of the fine imposed, in like manner as in the cases arising at an out-port. The Controller General forthwith causes the fine to be noted, and the paper to be forwarded to the 1st Branch in the Long Room, where the entry for the fine is received, the principal of that branch taking care that an abstract of the paper is made (on form A) within two days, to enable the clerk to receive the fine, and that the paper is returned to the Petition Office. The paper is sent from thence to the officer at the station where the goods are detained, and after being noted by the officer is returned by him to the Long Room through the Petition Office.

In cases where persons apply at the Petition Office to pay the fine at once, the paper may be sent to the Long Room.

In all cases, when the fine has been paid, the Board's paper together with the entry (if duty is involved) is sent to the station where the goods are detained, as proof to the officers of the payment of the fine.

In practice, papers are not detained two days at the Long Room to be noted, but (except such papers as are referred to in the next paragraph) are noted and sent at once to the Petition Office.

All fines imposed by Board's order should, eventually, be thus noted on the Board's papers, to show that the order has been carried out.

Fine 10/- Received 1/4/74.
Bill No. 2.
(Signature of Clerk, 1st Branch Long Room.)

Fines are frequently imposed in cases of very incorrect specifications. These cases are generally reported upon by the Principal Searcher in large batches, when a fine of 5s. in each instance is usually imposed. These papers, after having been to the Long Room to be noted, are, by special arrangement, returned to the Principal Searcher direct instead of through the Petition Seat.

Where the Board's order is to allow a report to be amended, upon payment of the fine imposed, the paper is at once sent direct from the 1st Branch to the Report Office.

All fines are brought to account at the 1st Branch Long Room.

For fines levied by officers at Baggage Warehouses, under G.O. No. 29, 1874, form A is made out by the officer, and lodged at the 1st Branch with the duty paid entry.

*Form A. (sent to the Controller General.)*

**FINES AND PENALTIES.**

*Port of London.*

| Date of Recovery of Fine or Penalty. | Party from whom Recovered. | Authority. Contr. Gen. No. | Amount of Fine or Penalty. £ | s. | d. |
|---|---|---|---|---|---|
| (Ship.) | Merchant's Name | Bench No.<br>B.O. (date)<br>Pet. No. | | | |

Date of Entry 12/3/74.

No. 2.

When a fine is not paid within two months, the officer in the Long Room is to report the case to the Board.

**Fines on deposit.**—Fines on deposit may be taken by the Surveyors in London in cases of emergency, according to the regulations as regards fines; the case being reported to the Board on the following morning.

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## Fining, Sweetening and Coloring Foreign Wines and Spirits in Bond.

**Wine.**—It is the duty of the officers to closely watch the operation of fining wine, and whenever they may have reason to suspect that

the operation is intended to enable the merchant to evade the payment of the higher rate of duty, or for any other purpose than the legitimate purpose for which it is sanctioned, to bring the matter at once before the Board.

B.O. 16 May, 68 & 23 March, 70

Wine under 42 degrees of strength may be fined in bond with common finings, such as isinglass, eggs, milk, or other albuminous substance, Spanish earth, &c., without restriction, but no common finings may be added to wine, the strength of which exceeds 42 per cent., without the sanction of the Board.

B.O. 5 April, 61

Duty-paid paxaretta has been added to vatted wine in bond to the extent of 1 per cent., as a sweet fining, by special permission of the Board.

Capillaire or sweet fining may be added to wine to the extent of one per cent. for home consumption, but anything beyond this can only be permitted for exportation, and by special permission of the Board.

The amount of liquid finings added to wine is taken to account in the liquid quantity; and the percentage quantity of sweet fining must be recorded to the tenth per cent.

B.O. 20 Feb. 64

No chemical or unusual preparations, such as tannin, ether, &c., either for the purpose of fining or flavouring, may be added to wines in bond.

The operation of fining is only to be performed in the presence of the proper officer, who should examine the finings, and ascertain that they are in accordance with the above regulations, and see that under the pretext of fining no undue amount of water is added, either for the purpose of reducing the strength or of increasing the bulk.

B.O. 16 March, 60

**Spirits.**—Neither fining nor coloring may be added to foreign spirits for home consumption.

B.O. 16 Nov. '62 2 July, '64

The Board by special permission in each case, have allowed the addition of two gallons of sweet fining to each puncheon of rum, for exportation only.

B.O. April, 64

Spirits may have sweet finings added to the extent of one per cent. for exportation only, or for bottling in bond, but application must be made to the Board in each instance for their sanction.

B.O. Dec. '55

Foreign spirits may not be compounded in bond.

B.O. Sept. 65

Spirits in a vat may be colored for exportation only, to any extent that the merchant may desire; coloring matter may also be added to spirits in casks, but it must be at the time of shipment.

Rum, for exportation, may, by special permission of the Board, be flavored in bond by the addition of pine apple juice. In the West India Docks, London, a press has been erected in bond for the process. The juice is in the first instance extracted from the sliced fruit by pressure, and the pulp, after it has been steeped in

rum for two or three weeks, is again pressed, and subsequently destroyed in the presence of the proper officers. This flavouring considerably disguises the strength, as indicated by the hydrometer, and consequently there is always a considerable apparent loss in the proof quantity.

**Fisherrow**, co. Edinburgh, a harbour situated on the Firth-of-Forth, at the mouth of the river Esk. Imports: bark, timber, oil cake, manure and rags. Export: coal. Fisherrow is included in the port of Leith; *which see.*

**Fishguard**, co. Pembroke, a harbour renowned for its roadstead, the anchorage is good and safe until the wind blows hard from N.W. to N.E. It is included in the port of Cardigan; *which see.*

## Fish.

Foreign fish, whether fresh or "slightly cured," is only allowed to be landed upon a written order addressed by the Examining Officer on the station where the vessel is lying, to the officer on board; and the Examining Officer is only to issue the order upon his receiving a written request to that effect from some person who has personally made a deposit of £5 as a guarantee for the regularity of his proceedings.

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## Fishing Vessels.

**Masters of fishing vessels and pleasure yachts to deliver lists of crews.**—Notice to owners and masters of coasting and fishing vessels and of pleasure yachts.—Caution.

The 109th section of the M.S. Act enacts, that so much of the 3rd part of the Act as relates to the delivery or transmission of *lists of crews* to the Registrar General of Seamen, shall apply to all fishing vessels belonging to the U.K. whether employed exclusively on the coasts of the U.K. or not; and to all pleasure yachts; and to the owners, masters and crews thereof.

The 275th section of the M.S. Act, further enacts, that the master or owner of every vessel, including fishing vessels employed within the limits of the U.K., Channel Islands, and the continent between the river Elbe and Brest, inclusive, shall within 21 days after the 30th June and the 31st December in every year transmit or deliver to some Shipping Master in the U.K. a list of the crew of his vessel for the preceding half-year, with certain particulars specified in the Act, and shall in default incur a penalty of £5.

Owners or masters of vessels of the above description are therefore warned to deposit the half-yearly returns of their crews at the most convenient shipping office, within the time prescribed by law, or as soon afterwards as they arrive in any port of the U.K. after the expiration of that time.

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Officers of Customs on boarding any vessel of the classes mentioned in the above notice are to ascertain whether the master has complied with the requirements of the said Act; and in all cases where he may not have done so to give him a notice, copies of which may be obtained from the Registrar of Seamen, Adelaide Place, London Bridge, London.

**Order in Council, 18th June, 1869.**

REGULATIONS FOR THE LETTERING, NUMBERING, AND REGISTERING OF BRITISH SEA FISHING BOATS, UNDER PART II. OF THE SEA FISHERIES ACT, 1868 (31 & 32 VICTORIA, CHAPTER 45.)

1.—The following regulations shall be observed by owners and masters of all British boats or vessels belonging to any port or place in the U.K., the Isle of Man, and the Channel Islands, of whatever size, and however propelled or navigated, which find any portion of their ordinary employment in sea fishing, or oyster or mussel dredging for purposes of sale; subject, however, to the following qualifications:

(1.) Yachts, vessels, or boats, not usually employed in fishing or dredging for purposes of sale, shall not be subject to the following regulations when they are not so employed.

(2.) If a boat or vessel, employed in fishing or dredging for purposes of sale, is also used as a pilot-boat, and is marked and numbered as such, under any laws or regulations governing such pilot-boat, such boat or vessel shall not be subject to the following regulations.

(3.) Boats employed in the pilchard seyn fishery on the coast of Cornwall shall, if otherwise duly marked to the satisfaction of the officers of Customs or Coast Guard, be exempt from the necessity of having letters and numbers painted on their sails, bows, or sterns, as required by the following regulations.

2.—Every other sea fishing vessel or boat, whether registered under any other Act or not, shall be lettered, numbered, and have a Certificate of Registry, and shall for that purpose be entered in a Register of Sea Fishing Boats to be kept at the principal office of Customs in each collectorship. Application for letters, numbers, and Certificate of Registry shall be made by all owners of fishing boats to the officer of Coast Guard or Fishery Officer in charge of the station at or near the place where the boat may for the time being be employed. In any case where a boat belongs to a place situated at a distance from a Coast Guard station, such application may be delivered to the principal officer of Customs, or to any Fishery Officer, at the creek or station at or nearest to the place to which the boat belongs, or at which she may be temporarily employed in fishing. And such application, upon being received by any such officer, shall be forthwith forwarded to the Collector of Customs of the port in which the place to which the

boat belongs is situated, who, shall cause the boat to be registered and numbered, and grant the certificate of such registry, and forward the same to the officer through whom the application was received, who is to deliver such certificate to the applicant.

3.—The port or place at which any British vessel or boat is registered under the provisions of M.S. Act, 1854, shall be considered the port or place to which she belongs.

4.—In Scotland the officers of the Board of British White Herring Fishery shall assist the officers of Customs and of Coast Guard in the performance of the duties imposed by these regulations: and shall, in places where there are no Coast Guard, themselves discharge the duties hereby imposed upon the Coast Guard.

5.—If, in the opinion of the Collector of the port to which any boats belong, or of the Inspecting Commander or Divisional Officer of the district, it is desirable, from local circumstances or otherwise, that the mode of application prescribed in the second article of these regulations should be partially modified or altered such Collector, Inspecting Commander, or Divisional Officer shall make a special report to the Board of Trade, setting forth the reasons for, and particulars of, such modification or alteration.

6.—There shall be series of numbers and distinguishing letters for the boats belonging to each collectorship of Customs.

*(These letters are given in our notice of each port.)*

7.—For purposes of numbering, lettering, and registration, boats shall be divided into three classes, as follows:—

1st class:—Boats of 15 tons burthen and upwards:

2nd class:—Boats of less than 15 tons burthen, navigated otherwise than by oars only:

3rd class:—Boats navigated by oars only.

Provided that the officer to whom the the application to register is made may, if he thinks proper, place any small boat occasionally navigated or propelled by sail in the third instead of the second class.

8.—For boats of the above classes the positions and dimensions of the letters and numbers shall be as follows:—

1st class:—For the hulls, 18 inches in height, and 2¼ inches in breadth, and for the sails one third larger every way.

2nd class:—For the hulls, 10 inches in height, and 1¾ inches in breadth,, and for the sails one third larger in every way:

3rd class:—Three inches at least in height, and half an inch in breadth.

Provided that in boats that have a "bend piece" or "rubbing streak" the letters and numbers shall be as high as the space above the "bend piece" or "rubbing streak" will admit. In boats where the space between the gunwale and water line is not

sufficient in size for the prescribed letters and numbers, the letters and numbers shall be as high as the size of the boats will admit.

9.—In boats of the 1st and 3rd class the numbers will follow, and in those of the 2nd class precede, the distinguishing letter or letters.

10.—When vessels carry, or have attached to them, small boats as tenders or otherwise, such boats must be marked with the same numbers and letters as the vessels to which they belong. Such numbers and letters may be of the size appropriate to the class to which the boat would belong according to its own size and means of propulsion, but in position and precedence according to the class of the vessel to which the boat is attached.

11.—In sailing boats, and boats navigated by the occasional use of sails, the letters and numbers shall be placed on each bow, three or four inches below the gunwale, and on each side of the mainsail, except for lug-sail boats, in which the letters and numbers may be placed on the foresail or mizen instead of the mainsail. For boats of the third class, the letters and numbers shall be placed on the outside of the stern of the boat immediately under the name. On the hulls all letters and numbers shall be painted in white oil colour on a black ground; and on sails, in black oil colour on white or grey sails, and in white oil colour on tanned or black sails. Except in the case of vessels only occasionally engaged in fishing for purposes of sale, hereinafter in the thirteenth article of these regulations specially provided for, the letters and numbers of sails shall be painted on each side of the cloth forming the substance of the sail, and not upon any cloth or other thing sewn or otherwise attached to it; and shall be placed on each side of the centre cloth or cloths of the mainsail, clear of and immediately above the close reef, and so as to be at all times conspicuous whether the sail be reefed or not.

12.—All boats of whatever class shall have their names, and those of the ports to which they belong, painted in white oil colour on a black ground on the outside of the sterns, in letters which shall be at least three inches in height and half an inch in breadth.

13.—In the case of any vessel or boat only occasionally engaged in fishing for purposes of sale, and not usually so employed, the letters and numbers prescribed by these regulations may be temporarily affixed, by pieces of canvas or board atttached to the mainsail and bows, but of the same dimensions as those specified in the eighth article of these regulations.

14.—The letters, numbers, and names placed on boats and on their sails shall not be effaced, covered, or concealed in any manner whatsoever.

15.—All the buoys, barrels, and principal floats of each net, and all other implements of fishery, shall be marked with the same letters and numbers as the boats to which they belong, so as to be easily distinguished. The owners may further distinguish

them by any private marks they think proper. Provided that this regulation shall not apply in the case of boats employed.

(1.) In the Scotch herring fishery;

(2.) In the drift net and seyn fisheries in Cornwall;

(3.) In such other drift net and seyn fisheries (if any) as the Board of Trade may direct.

In the above-mentioned cases it will be held sufficient that the nets and buoys be numbered, so as to identify their true owners; but in all cases of doubt it will devolve upon the masters of buoys and nets to satisfy Sea Fishery Officers (as defined by the 8th section of the Sea Fisheries Act, 1868,) that the said buoys and nets properly form part of the trains of the boat with which they may be found, or that they belong to the fishermen of other boats temporarily fishing in it.

16.—The owner and master of any boat not having all its nets, buoys, and other implements duly marked in the manner above directed, shall be liable to a penalty not exceeding £5.

17.—A register of sea fishing boats, in the form contained in table A. hereto annexed, shall be kept by the Collector of Customs at each collectorship, which shall contain the date of registry, name of the vessel or boat, and of the port or place to which she belongs, names of owner and master, description of her rig and of her ordinary mode of fishing, her registered number, class, tonnage, and length of keel, and number of crew usually employed.

18.—Certificates of Registry in the above register shall be issued by the respective Collectors of Customs, on application being duly made as directed by the second article of these regulations; and such certificate shall be in the form contained in table B. hereto annexed, and when necessary shall be transmitted to the officer of Coast Guard or Customs or other Fishery Officer through whom the application may have been transmitted for delivery by such officer to the owner. The Certificate of Registry shall contain the name of the collectorship and the distinguishing letters, the name and description of boat, the name of the owner and master, the registered number and class and the date of entry.

19.—All applications for letters, numbers, and registrations of fishing boats must be in writing, and according to the form contained in table C. hereto annexed, and in duplicate if they are to be forwarded from a distant station as provided by the second article of these regulations; and the duplicate copy is to be retained and filed by the officer of Coast Guard or Customs at the station to which the boat belongs.

20.—Whenever the owner of any registered vessel or boat proves to the satisfaction of the proper officer of Customs or Coast Guard or any Fishery Officer that he has lost or been deprived of any Certificate of Registry already granted to him, the proper officer may cause a copy of such Certificate of Registry to be made out

[illegible]

[illegible]

[illegible]

[illegible] shall be entitled to any of the privileges or advantages of a British sea fishing boat, but all obligations, liabilities, and penalties with reference to such boat shall be the same as if it had been duly registered.

21. The master of every boat registered under these regulations shall have on board his boat at all times the Certificate of Registry hereby required to be obtained; and any master not having such certificate, shall in the absence of any reasonable cause for the same (proof whereof shall lie on him), be liable, together with his boat and crew, to be taken by any Sea Fishery Officer, without warrant, summons, or other process, into the nearest or most convenient port and there to be ordered by the Court, on any proceeding in a summary manner, to pay a penalty not exceeding £20. Provided that the masters of boats employed in the pilchard fishery in Cornwall, or in such other fishery (if any) as the Board of Trade shall direct shall be exempt from this regulation.

**25.—After registration no change shall be made in the name of any sea fishing boat.**

TABLE A.

Sea Fisheries Act, 1868, 31 and 32 Vict., cap. 45.

Port of

REGISTRY OF VESSELS AND BOATS ENGAGED IN FISHING.

| Date of Registry. | Name of Vessel. | Port or Place to which belonging. | Name of Owner. | Name of Master. | Description. | | Registered No. | | | Size. | | No. of Crew usually employed | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Of Vessel or Boat, how rigged, what Sails used, &c. | Ordinary Mode of Fishing. | 1st Class. | 2nd Class. | 3rd Class. | Tonnage. | Length of Keel. | Men. | Boys. | |
| | | | | | | | | | | | | | | |

TABLE B.

Sea Fisheries Act, 1868, 31 and 32 Vict., cap. 45.

Port of

CERTIFICATE OF REGISTRY.

of , named

of

Owner

Master

Registered No. of Class

Signature of Registering Officer

Date

TABLE C.

Sea Fisheries Act, 1868, 31 and 32 Vict., cap., 45.

APPLICATION TO REGISTER A BOAT OR VESSEL.

Port of Letter

The

Port or place to which belonging

Owner

Master

Description of vessel or boat, how rigged, what sails used, &c.

Mode of fishing

Tonnage

Length of keel

No. of Men
No. of Boys } usually employed

Signature of Applicant

Residence

**Note to be added to Certificates of Registry for Fishing Vessels**—The owners of certain fishing boats having failed to submit their Certificates of Registry for examination during the year 1870, in accordance with the provisions of article 21 of the Order in Council (above quoted), and it appearing that in the majority of cases, the failure to comply therewith was due to ignorance of the existing regulations, the Board direct that a note be printed at the foot of the Certificate of Registry form, calling the attention of owners and masters to the regulations, and that labels with the note printed thereon be affixed to the certificates already issued.

## NOTE.

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The attention of owners and masters of registered sea fishing boats is directed to the following regulations:—

1.—Every boat used as a fishing boat for the purposes of sale, must be registered, lettered, and numbered, as required by the Sea Fisheries' Regulations.

2.—The master of every registered sea fishing boat must have on board his boat at all times (unless specially exempted by the Board of Trade) the Certificate of Registry.

3.—If the Certificate of Registry is lost, immediate application must be made for another.

4.—The certificate must be presented to the Fishery Officer,

(*a*.) Once in every year for examination and endorsement.

(*b*.) On a change of master, for the same to be noted thereon.

5.—On a change of ownership, or on removal to another collectorship, of any registered boat, a fresh Certificate of registry must be applied for, and the former certificate given up to be cancelled.

Non-compliance with either of these regulations will render the owner and the master liable to a penalty not exceeding £20, besides the seizure and detention of the boat.

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The Collectors are instructed to forward quarterly to the Registrar General of Seamen, returns on the forms "G.R. 200," and "201," of the particulars of registers of fishing boats issued or cancelled in each quarter.

When in accordance with the 21st article of the schedule of the Order in Council of the 18th June, 1869, the owner of every boat, once in each year submits his Certificate of Registry for examination, either at the head office in each collection, or at the station from which it was originally obtained, the proper officer is to sign his name at the back of the certificate, with the date of examination, as a record of its authenticity and correctness.

The certificate of each fishing boat should be produced once in each year succeeding the year of registry, that is to say, a certificate issued during any part of the year 1869, must be inspected once between the 1st January and 31st December, 1870, and once again in each succeeding twelvemonth.

The return which each Fishery Officer is, under the 22nd article of the Order in Council, to make to the Collector in the first week in each year, of the certificates produced to him for endorsement, is to be rendered in the form "G.R. 202 A," and the Fishery Officer is to obtain from the owner of the fishing boat when he presents his certificate for endorsement, the requisite information as to fishing, crew, &c., to enable him to fill up the several columns of the return. When the Collector receives the return he is to note on his register the date of the production of each certificate for endorsement, and then to forward the return to the Registrar General of Shipping and Seamen.

Should the certificate be produced to the Collector at the head office for examination and endorsement, he is to obtain the requisite information, and fill up the form "G.R. 202 A," and forward it to the Registrar General of Shipping and Seamen, from whom a supply of the forms referred to may be obtained.

Referring to a case in which a vessel, previously employed in fishing, was, on her first registry under the M.S. Act, 1854, registered by a name different from that by which she had been registered under the Sea Fisheries' Act, 1868, the Board call the attention of the Collectors to the 25th paragraph of the above quoted Order in Council, by which it is provided that after registration under the Sea Fisheries' Act, 1868, "No change shall be made in the name of any sea fishing boat."

The Board also direct that, whenever an application is received under the M.S. Act for the first registry of a vessel which has been previously employed in fishing or other pursuits, careful enquiry must be made by the officers whether or not the vessel has been registered under the Sea Fisheries' Act, 1868, in order that if registered under such Act, the name may be retained.

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## Fleetwood, Port of. F.D.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 12 | 2,646 | 11 | 6,468 | 684 | 177,877 | 0 | 2,007 | 7 | 4,559 | 628 | 178,492 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 133 | 15,161 | 7 | 1,571 | 140 | 16,732 | 2 | 171 | .. | .. | 2 | 171 |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 80

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £56,378 | £843 | £771 |

Fleetwood, a port situated on a small peninsula on the north-west coast of Lancashire. The harbour is deep, safe, and commodious, and there is considerable quay accommodation; a large dock is in course of construction.

**Customs Establishment.**

*Collector and Surveyor.*—WILLIAM H. POOLE.

EXAMINING OFFICER (*Third Class*) *&c.*—Robert Robinson.

*O.D.O.—Second Class.*—W. Ainsworth.

**Bonded Warehouses.**

One vault for wet goods only.

**Flint**, co. Flint, situated on the south-west coast of the estuary of the Dee. It is included in the port of Chester; *which see.*

## Folkestone, Port of. F.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 752 | 122,988 | 1 | 115 | 245 | 32,767 | 750 | 122,422 | 1 | 169 | 5 | 196 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 35 | 3,359 | .. | .. | 35 | 3,359 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868.....170

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £5,986,641 | £1,489,542 | £17,581 |

Folkestone, co. Kent, a port on the south coast, carrying on a considerable trade with France. Imports: wines, spirits, perfumery, silks, woollens, and general merchandize.

**Customs Establishment.**

*Collector, Warehouse Keeper & Jerquer.*—JAMES FOYSTER.

CLERKS.—*First Class.*—John P. Wellard. *Second Class.*—John Boyce, Thomas Golder.

*Writers.*—G. Brown, J. Thompson.

SURVEYOR.—William S. Flint.

EXAMINING OFFICERS.—*First Class.*—Valentine Knight. *Second Class.*—John Haines, Frederick S. Tolputt. *Third Class.*—Gilbert F. Traill, David Mackay, Philip Vontom.

*O.D.O.—First Class.*—W. Cope, C. G. Swain, W. Andrews. *Second Class.*—E. Wraith, B. Spearpoint, T. Hart, E. Mummery, S. Hood, R. Graves. *Supernumerary.* W. Paramour.

**Bonded Warehouses.**

Dry goods, except tobacco, South Quay, South Eastern Railway Company.
Wines and British and foreign spirits, under the Town Hall, Richard Medhurst.

**Fort George**, co. Inverness, is situated on the south coast of the Murray Firth, and is included in the port of Inverness; *which see.*

**Fort William**, co. Inverness, is situated at the head of Loch Linnhe, near the foot of Ben Nevis. It is included in the port of Inverness; *which see.*

## Fortifying Wines in Bond.

1.—THE PROPORTION OF SPIRIT THAT MAY BE USED.

2.—APPLICATION FOR PERMISSION TO FORTIFY.

3.—THE AMOUNT OF SPIRIT REQUIRED TO RAISE WINE TO A GIVEN STRENGTH.

4.—CALCULATION OF AVERAGE RATES.

5.—THE DESCRIPTION OF SPIRITS THAT MAY BE USED FOR FORTIFYING.

6.—EXAMPLE OF A FORTIFYING OPERATION.

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**1.—The proportion of Spirit that may be used.** — With the sanction of the Commissioners of Customs, and after such notice, and at such times, and under such regulations and restrictions as the Commissioners of Customs shall require and direct, it shall be lawful to draw off and mix brandy with any wine, not exceeding the proportion of ten gallons of brandy to one hundred gallons of wine.

No more than 10 per cent. of proof spirit shall be used in the fortifying of any wine in bond; nor shall any wine be fortified in bond to a greater degree of strength than 40 per cent. of such proof spirit.

Ten per cent. of proof spirit may be used in the fortifying of any wine in bond, provided that the wine so fortified be not raised to a greater degree of strength than 40 per cent. of such proof spirit if for home consumption.

30 & 31 V. c. 82 c. 17 Wine for exportation may be fortified in bond by permission of the Commissioners of Customs, to a greater degree of strength than 40 per cent. of proof spirit, if it appear to them to be necessary for the preservation of such wine during the voyage.

It will be observed that by the C. C. Act, 10 per cent. of spirit was allowed to be added to any wine: the 25 V. c. 22 imposed two restrictions, the first was, that wine should not be fortified to a greater extent than 10 per cent.; the second, that it should not be raised by fortifying beyond 40 per cent. The second of these restrictions was repealed by 29 V. c. 36, so far as relates to wine intended for exportation, but this repeal was qualified by the 30 and 31 V. c. 82, by which it became necessary that the permission of the Board should be obtained, and the granting of permission is made dependent on proof being adduced that the addition of the spirit is necessary for the preservation of the wine during the voyage; therefore in all cases when it is desired to raise the strength of wine for exportation beyond 40 per cent., the permission of the Board should be obtained, and the wine so fortified may be exported without application to the Board; but should the wine be raised by fortifying beyond 40 per cent. without the Board's sanction, application must be made for permission to export it.

6/67 The proportion of 10 per cent. is to be calculated on the quantity of wine actually in the cask at the time of the operation, and the responsibility of any infraction of the law rests with the practical officers who superintend the operation, the warehousing officers merely sanctioning the use of 10 per cent. of spirit.

**2.—Applications for permission to fortify.**—When it is desired to fortify wine in bond, in London it is necessary that a request be made to the Comptroller of Accounts, or if at an Out-port to the Collector, and the addition of 10 per cent. of proof spirit will be allowed without application to the Board, but in the request, in each case it is to be stated, "to be fortified under the regulations contained in the G.O. 21, 1858, limiting the strength of wine for home consumption to 40 per cent. of proof spirit;" after fortifying, the wine is tested, and should it be proved to exceed that strength it must not be delivered for home consumption at the wine duty, so long as the strength exceeds 40 per cent.

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Should it be desired to fortify wine beyond 10 per cent. application to the Board must be made by the merchant, who at the same time, should state the circumstances which require the use of the additional quantity of spirit; and the officers are in such cases to ascertain the strength of the wine, and report the same to the Board together with their observations as to the necessity for the additional quantity of spirit; and if the application be granted, and the wine when fortified be found to have been raised above 40 per cent. of spirit, it is not to be delivered for home use at the wine duty as long as the strength exceeds 40 per cent.

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**3.—The amount of spirit required to raise wine to a given strength.**—In fortifying wine it will be found that a larger quantity of spirit is required to raise it to a given strength than is at first apparent; thus, if it be required to fortify wine containing 30 per cent. of proof spirit, so as to bring it to 40 per cent.; 10 per cent. of spirit would appear to be the quantity required, but it must be remembered that a quantity equal to the strength of the wine must first be deducted, as it is only the *extra* strength of the spirit beyond that of the wine that increases its strength. Then the percentage increase of strength must be calculated on the whole bulk of wine and spirit combined.

Or for fortifying purposes we may consider it as a mixture of a stronger and a weaker spirit in such proportions as to produce a certain required strength; and when we say that wine contains, 40 per cent. of proof spirit, we mean that its strength is 60 U.P., as necessarily the difference between the proof percentage and 100 will be the strength under proof.

To find the quantity of spirit at a given strength necessary to fortify a certain quantity of wine to a strength required.

Rule:—Multiply the difference between the required strength and the present strength by the quantity of wine to be fortified, and divide by the difference between the strength of the spirit and the required strength.

| The difference between the spirit strength and the required strength. | : | The difference between the required strength and the present strength. | :: | The quantity of wine. | : | The liquid quantity of the spirit required. |
|---|---|---|---|---|---|---|

*Example.*—Required to fortify 321 gallons of wine at 30 degrees to 40 degrees with spirit 64 O.P.

| | | | | | | |
|---|---|---|---|---|---|---|
| 164 | Spirit st. | 40 | | | | |
| 40 | Required st. | 30 | | | | |
| 124 | : | 10 | :: | 321 | : | 26 nearly |

$$\frac{10 \times 321}{124} = 26 \text{ Answer.}$$

To prove this, 321 gallons @ 70 U.P. = 96·3 proof
26 " " 64 O.P. = 42·6 "
346 " " 60 U.P. = 138·9

*See also Alcoholometry.*

**4.—Calculations of average rates.**—To calculate the average rate of fortifying of a vatting of various wines, each previously fortified at a different rate.

*Rule.*—Multiply each liquid quantity by the percentage rate of fortifying, and divide the product by 100: this will give the amount of proof spirit added, multiply the sum of these spirit quantities by 100 and divide by the liquid quantity of the mixture.

*Example.*—I require to vat the undermentioned quantities, and to find the average amount of fortifying, each being fortified as under:—

| Galls. of Wine. | Rate per cent. Fortified. | Gall of Proof Spirit in each. | |
|---|---|---|---|
| 110 | 8·4 | 9·2* | |
| 108 | 9·2 | 9·9 | |
| 110 | 4·2 | 4·6 | |
| 328 | | 23·7 | Multiplied by 100 = 2370 |

```
*110
 8·4          328)2370(7·2
 ---            2296
 440            ----
890              740
 ---             656
9·240            ---
                  84      Ans.—7·2 per cent.
```

This rule is not strictly correct, as no allowance is made for the increase in bulk caused by the addition of the spirit: thus, supposing wine to be fortified 8 per cent. with spirit at proof strength, the true rate would be 100 + 8 = 108.

108 ; 100 :: 8 : 7·4

Ans. 7·4 per cent.

but as the officers are not informed as to the strength of the spirit employed, they are consequently unable to say how much the bulk is increased, and therefore the plan above is generally adopted.

**5.—The description of spirits that may be used for fortifying.**—The following kinds of spirits *may* be used to fortify wines in bond:—

Brandy, being spirits not sweetened.

Foreign plain spirits, being spirits not sweetened and unenumerated.

British plain spirits and spirits of wine.

Brandy, or foreign plain, or British spirits colored or reduced in bond.

**Foreign mixed spirits, mixed in bond.**

**The following kinds of spirits may *not* be used to fortify wines in bond :—**

**Foreign spirits sweetened.**

**British spirits sweetened, mixed or compounded.**

**Rum, Kirschwasser.**

**Any artificially flavored spirit.**

**6.—Example of a fortifying operation.**—Five casks of wine : 7·5 gallons 50·0 O.P. = 11·2 proof gallons used to fortify, viz., 3 gallons to pipe, 1½ gallons each to hhds. and ¾ths each to qr. casks.

| Landing Account. | | | | Re-examination. | | | Differences. | |
|---|---|---|---|---|---|---|---|---|
| Marks. | Nos. | Content. | Ullage. | Bung. | Wet. | Ullage. | More. | Less. |
| Alto Douro. | 1 | 116 | 114 | 316 | 287 | 112 | .. | 2 |
| | 2 | 59 | 58 | 284 | 252 | 56 | .. | 2 |
| | 3 | 59 | 58 | 283 | 252 | 56 | .. | 2 |
| | 4 | 30 | 29 | 222 | 194 | 28 | .. | 1 |
| | 5 | 30 | 29 | 223 | 195 | 28 | .. | 1 |
| | | | 288 | | O.P. | 286 | | 8 |
| | | | 7·5 | *spirit at* | 50·0 = 11·2 | *proof.* | | |
| | | | 295·5 | *total* | | | | |
| | | *Fortified as requested and left as under* | | | | | | |
| | 1 | 116 | | 316 | 303 | 115 | | |
| | 2 | 59 | | 284 | 264 | 57 | | |
| | 3 | 59 | | 283 | 262 | 57 | | |
| | 4 | 30 | | 222 | 203 | 29 | | |
| | 5 | 30 | | 223 | 203 | 29 | | |
| | | | | | | 287 | | |
| | | | | | | 8 | *loss prior.* | |
| | | *Fortified 4·0 per cent.* | | | | 0·5 | *do. in operation.* | |
| | | | | | | 295·5 | *balance* | |

**Mixing wines over-fortified.**—*See Blending.*

---

## Fowey, Port of. F.Y.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 92 | 9,880 | 4 | 800 | 906 | 63,460 | 529 | 48,743 | 4 | 1,126 | 319 | 25,188 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| [illegible] | [illegible] | 1 | [illegible] | 167 | 15,601 | 2 | [illegible] | .. | .. | 2 | [illegible] |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 48

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £[illegible] | £27,511 | £594 |

**Fowey**, co. Cornwall, a small port situated at the mouth of a river of the same name. It possesses a floating harbour approachable at all times of the tide. Principal trade: the export of China clay to all parts of Europe.

**Customs Establishment.**

*Collector and Examining Officer*, GEORGE REYNOLDS.

EXAMINING OFFICER.—*Third Class*, &c.—William S. Hoal.

C.P.O.—*Second Class*.—W. Sweetman, C. Slade, S. H. Martin.

CREEKS: Charlestown and Polmear: P.C.O., Richard Hayward.
Looe: P.C.O., John H. Strongman.
Par and Polkerris: P.C.O., John T. Wright.
Pentuan; P.C.O., Philip J. Grose.

**Bonded Warehouses.**

No. 1, North Street, for dry goods.
No. 2, North Street, for wet goods.

**Fraserburgh**, co. Aberdeen, a harbour situated on the east coast of Scotland, it is included in the port of Peterhead; *which see*.

## Fruit, Dried.

**Customs import duties on.**—Fruit, not raw nor preserved in sugar, viz. —

| | |
|---|---|
| Currants<br>Figs<br>Fig Cake<br>Plums, commonly called French plums, and prunelloes<br>Plums, dried or preserved (except in sugar), not otherwise described<br>Prunes<br>Raisins | per cwt. 7/- |

*Fruits preserved in sugar, free.*

**Taring.**—On an application from the importers, wholesale dealers, and brokers in the dried fruit trade, asking that future importations of currants, raisins, figs, prunes and plums, except when in bottles and tins, may be tared under the following regulations, viz. :—

AS TO NUMBER.—In parcels under 50 packages..3 to be tared.
50 and under 150 „ ..5 „
150 and upwards „ ..9 „

AS TO WEIGHT.—Packages taring up to 5lbs. to be tared to the ounce, and the average tare to be written off to the undermentioned scale :—

| | | |
|---|---|---|
| oz. oz. oz. oz. oz. oz. oz. 2 4 6 8 10 12 16 or 1lb. | | omitting the odd ounce. |
| From 16oz. to 4lbs. to the ¼lb. | | |
| 4lbs. to 5lbs. „ ½lb. | | |
| 5lbs. and up. „ 1lb. | | |

Mr. Surveyor-General Ogilvie having submitted a compliance with the request, subject to the modification that the number of packages to be tared should not be compulsory in all cases, but be settled by the surveyor and importer in each case, the latter having the option of taring the number specified if the tares vary materially ; the Board approved and ordered as submitted.

The Surveyors will observe that the tares given above were sanctioned to meet the requirements of this particular trade, and therefore hardly fall within the usual Customs regulations, if the portion remaining amounts to 2-3rds, 3-5ths, 4-7ths, or 5-9ths, the weight next above in the scale must be allowed ; and when not exceeding 1-3rd, 2-5ths, 3-7ths, or 4-9ths, the weight next below in the scale is to be written off.

*Examples.*

| Boxes. | Tares. oz. | | Boxes. | Tares. oz. | |
|---|---|---|---|---|---|
| 1 | 9 | | 1 | 9 | |
| 1 | 9 | | 1 | 9 | |
| 1 | 8 | | 1 | 8 | |
| 1 | 8 | | 1 | 8 | |
| 1 | 9 | | 1 | 9 | |
| 1 | 8 | | 1 | 9 | |
| 1 | 8 | | 1 | 9 | |
| 1 | 8 | | 1 | 8 | |
| 1 | 9 | | 1 | 8 | |
| 9 | 76 | | 9 | 77 | |
| | 8 4/9 | say 8 oz. each tare | | 8 5/9 | say 10 oz. each tare |

| Boxes. | Tares. oz. |
|---|---|
| 1 | 7 |
| 1 | 7 |
| 1 | 6 |
| 1 | 6 |
| 1 | 6 |
| 5 | 32 |

6 2/5 say 6 oz. tare

| Boxes. | Tares. oz. |
|---|---|
| 1 | 7 |
| 1 | 6 |
| 1 | 6 |
| 1 | 8 |
| 1 | 6 |
| 5 | 33 |

6 3/5 say 8 oz. tare

| Boxes. | Tares. lbs. | oz. |
|---|---|---|
| 1 | 3 | 9 |
| 1 | 3 | 8 |
| 1 | 3 | 9 |
| 1 | 3 | 9 |
| 1 | 3 | 7 |
| 5 | 17 | 10 |

3 8 2/5 say 3 lbs. 8 oz. tare

| Boxes. | Tares. lbs. | oz. |
|---|---|---|
| 1 | 3 | 9 |
| 1 | 3 | 8 |
| 1 | 3 | 10 |
| 1 | 3 | 9 |
| 1 | 3 | 7 |
| 5 | 17 | 11 |

3 8 3/5 say 3 lbs. 12 oz. tare

| Boxes. | Tares. lbs. | oz. |
|---|---|---|
| 1 | 4 | 9 |
| 1 | 4 | 9 |
| 1 | 4 | 6 |
| 1 | 4 | 8 |
| 1 | 4 | 10 |
| 5 | 22 | 10 |

4 8 2/5 say 4 lbs. 8 oz. tare

| Boxes. | Tares. lbs. | oz. |
|---|---|---|
| 1 | 4 | 9 |
| 1 | 4 | 10 |
| 1 | 4 | 6 |
| 1 | 4 | 8 |
| 1 | 4 | 10 |
| 5 | 22 | 11 |

4 8 3/5 say 5 lbs. tare

M. 4 July, '70 London only

Smyrna and other fruit is not to be averaged unless the Surveyor is satisfied that it can be done with facility and accuracy, in which case he is to state so in writing in the landing book.

M. 25 Feb. '63 London only B.O. 19 Aug. '67

In taking account of Denia or Valencia raisins, an average weight for duty is ascertained by weighing one package in ten of each sized package, in such entry, irrespective of marks and brands; the brands are not entered in the Warehouse-keeper's Register.

B.O. July, 68

For dried fruit of all sorts the average gross weight is taken, and the actual tare of each mark is ascertained by taring such a number of packages as are determined on by the Surveyor and Merchant; and the net weight of each entry is made up, and the delivery effected by average weight.

B.O. 7 Oct. 68

Barrels of currants are weighed in draughts or singly at the option of the importer, on condition that the course to be pursued is distinctly stated on each entry.

**Taring, &c., on removal.**—In the case of dried fruit removed under bond from the port of importation to another port, the importer is allowed the option of paying duty on the quantities ascertained at the time of landing, subject to the following conditions, viz.:—

1.—The importer or his agent is required to state in writing to the officers of Customs that the duty will be paid upon the net weights ascertained at the time of landing, or of removal.

2.—After the importer or his agent has elected to pay duty upon the removal weights, it is not competent for him to have the goods re-weighed at the time of delivery for home consumption.

3.—When any portion of the goods are entered for exportation after removal, such portion is re-weighed, and the net weight then ascertained is deducted from the total net quantity removed from the port of importation, and the duty is required to be paid on the remainder.

4.—Upon the removal of fruit under the aforegoing conditions the officers at the port of importation are to take care that the tares are adjusted agreeably to the established regulations, the importer being distinctly informed that the duty will be levied on the net weights ascertained at the time of landing or of removal, and the officers at the port of arrival are to satisfy themselves that the goods removed correspond in every particular with the description given in the dispatch.

On the removal from Liverpool, under bond, of fruit on the gross weights, the tares may be adjusted in London upon the re-weighing of a portion of the packages to check the Liverpool weights: the Surveyor taking care that a sufficient number of the respective sizes are retained in the warehouse for adjusting the tares.

Dried fruit removed from an out-port to London under G.O. 112, 1871, Nov. 29, 1873, (*see Removals*) may be delivered on the out-port weights, under the conditions sanctioned by G.O. 71, 1862, and B.O. 16 Oct., 1863, next above quoted.

Dried fruit, which is delivered for home consumption on average weights is to be treated in the same way for exportation, and also on removal coastwise; the gross weights being taken in the latter case on removal and arrival to ascertain if there be any loss in transit; removals under G.O. 71, 1862, being however treated as at present.

By the above quoted minute the Board allow dried fruit which is delivered for H. C. on average weight to be treated in the same way for exportation, and also on removal coastwise (which includes fruit removed to and shipped at another port under through bond); the gross weights being taken in the latter case on removal and

B.O. 425 Oct. '63

arrival to ascertain if there has been any loss in transit, removals under G.O. 71, 1862, however, being treated as at present.

**Delivery of skeleton cases.**—Merchants may enter skeleton cases of fruit by H.C. entry, *i.e.* from the bonded warehouse, without giving the numbers, but simply describing the internal contents on the home consumption warrant, thus:—

AB 8 cases each 60 boxes.
8 ,, ,, 80 ,,
8 ,, ,, 90 ,,

The Controller of Accounts, on the delivery order directs the Locker to obtain from the Wharfinger the number of the cases actually delivered, and to insert them in the order before returning it to the officer.

M. 21 Oct. 69 London only

**Samples.**—Dried fruit may be sampled at the place of discharge from the importing ship, provided that in each case where the indulgence may be required, due notice in writing be given to the Surveyor for the station, and that the samples be drawn under the superintendence of the Special Examining Officer, who is to transmit to the officer at the warehouse in which the fruit is to be deposited, an account of the weights of the samples taken, in order that the proper weight of the entire quantity may be recorded in the landing book.

DELIVERY OF ENTIRE PACKAGES AS SAMPLES.—In reply to an application from the London Dock Company:—

M. 8 March, 60 London Docks only.

The Board allow such a number of packages of dried fruit as may be required as samples, to be delivered from the warehouse, on condition that an account thereof be handed to the Controller of Accounts, in the same manner as is now done with respect to second and subsequent samples of dry and wet goods; and that in the event of the duty thereon not being paid, or the goods returned into the warehouse, the quantities delivered be included in the quarterly payment of duties on samples.

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54 / 62 / 22 / 68

**Fruit preserved in Brandy.**—Fruit preserved in brandy is charged 10s. 5d. per liquid gallon on the quantity of the spirit only: the fruit being passed free.

## Fusel Oil.

Fusel oil, known also as potato oil, and chemically as the hydrate of the oxide of amyle, is an acrid volatile oil, generated, simultaneously with alcohol, during the fermentation of potatoes, grain, beet, &c. In the process of distillation it is extremely difficult to completely separate it from alcohol, but it passes over in the greatest quantity with the last portion of the spirit. It is a powerful narcotic, and when combined with alcohol

as is usually the case in cheap raw spirits, the intoxicating and stupifying power of the latter is greatly increased.

Foreign fusel oil may be admitted for home use on the payment of duty on any excess of alcohol, above 15 per cent., contained therein; and in the case of an importation, a sample of two gills is to be forwarded to the Principal Inspector of Gaugers, London, in order that the quantity of spirit in excess may be ascertained.

It is stated by high medical authority that a large amount of the mental and physical disease, and crime and mortality consequent thereon, now attributed to alcohol is due to the action of this pernicious drug; it is therefore a question for consideration how far spirit so tainted should be allowed to be used, either for home consumption or for the purpose of fortifying wines.

## Gainsborough, Port of. G.A.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 8 | 873 | .. | .. | 90 | 4,984 | 2 | 176 | .. | .. | 202 | 9,707 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 11 | 484 | 9 | 465 | 20 | 949 | 7 | 523 | .. | .. | 7 | 523 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £7,057 | £120 | £7,858 |

Gainsborough, co. Lincoln, a port situate on the east bank of the Trent, about 25 miles above the mouth of that river. The shipping trade, coasting and foreign, once considerable, is now nearly extinct.

**Customs Establishment.**

*Collector and Examining Officer.*—JOHN SMITH.

EXAMINING OFFICER.—*Third Cass.*—John Forrest.

CREEK: Keadby; P.C.O., E. F. Grocock.

**Bonded Warehouses.**

Wines and spirits, Caskgate Street, F. Gamble.
" " Bridge Street, Pearson Brothers.
" " Caskgate Street, " "
Dry goods. " " " "

## Galway, Port of. G.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 36 | 10,645 | 8 | 3,089 | 123 | 14,131 | 10 | 3,700 | 5 | 1,673 | 121 | 12,788 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 9 | 699 | 2 | 115 | 11 | 814 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....1535

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £169,059 | £903 | £15,826 |

Galway, co. Galway, a port situate on the north-east coast of a fine bay of the same name. The bay forms a splendid natural harbour, affording shelter for vessels of the largest tonnage: there is also good dock and warehouse accommodation, with railway facilities for the transit of goods. But, although the natural advantages which Galway possesses have been so improved as to give it great commercial opportunities, it is to be regretted that its trade at the present time is inconsiderable. Imports direct: corn, guano, and timber. Imports coastwise: coal, tobacco, tea, sugar, wines and British spirits.

**Customs Establishment.**

*Collector and Surveyor*, T. H. LOVE.

CLERK.—*Second Class.*—Robert J. Bailey.

EXAMINING OFFICERS.—*Third Class.*—Denis Duvally, Oliver McAteer.

*O.D.O.—Second Class.*—R. Grainger, P. R. Healy, M. P. Walsh.

**Bonded Warehouses.**

There are eight bonded warehouses.

## Game, U.K.

1 & 2 W. IV. c. 32 s. 2 — In England the word "game" is by law defined to include hares, pheasants, partridges, grouse, heath or moor game, black game, and bustards.

23 & 24 V. c. 90 s. 4 — Every person in Great Britain before taking, or assisting in taking, killing, or pursuing, or using any dog, gun, net, or other engine for taking, killing, or pursuing any game, or any woodcock, snipe, quail

7. or landrail, or any coney (rabbit), or any deer; and every person in Ireland, before keeping or using any dog, gun, net, or engine for the destruction of any hare, pheasant, woodcock, snipe, heath-fowl, grouse, or other game, is required to take out a licence authorizing him to kill game.

V. 4 7. 5 A penalty of £20 is imposed upon any person in Great Britain or Ireland doing any act as herein-before mentioned, without having a licence or certificate.

**Exemptions and exceptions.**—The following are the exemptions and exceptions under the provisions of 23 & 24 V. c. 90.

V. EXEMPTIONS.—*In England and Wales.*—Any person being in the actual occupation of enclosed lands, or being the owner thereof, having the right of killing game thereon, may by himself, or any person authorized by him in writing, take, kill, or destroy any hare on such lands without a game licence; but such occupier or owner cannot grant authority to more than one person at one and the same time to kill hares upon his land within any one parish.

The authority, or a copy thereof, must be sent for registration to the clerk of the magistrates acting for the Petty Sessional Division, within which the lands are situate, and when registered, it is to remain in force until the 1st of February in the year following, unless previously revoked, and notice of such revocation given to the magistrate's clerk.

V. *In Scotland.*—Any person having a right to kill hares in Scotland may do so without a game licence, either by himself or by any person permitted, directed, or commanded by him by any writing under his hand; but the hares must be found and killed on the land of the person having the right to kill them.

A person authorized by writing as before mentioned cannot authorize any other person to take or destroy hares.

V. 48 *In Ireland.*—A licence or certificate is not required for the taking or killing of rabbits.

Any of the Royal Family.

Any person appointed a gamekeeper on behalf of Her Majesty by the Commissioners of Woods, Forests and Land Revenues.

Any person aiding or assisting in the taking or killing of any game, &c., in the presence and for the use of a person who shall duly have obtained a licence to kill game, provided that the licensed person shall use his own dog, gun, net, or other engine for the taking or killing of such game, &c., and shall not act by virtue of a deputation or appointment.

V. EXCEPTIONS.—The taking of woodcocks and snipes with nets or springs in Great Britain.

The taking or destroying of conies in Great Britain by the proprietor of a warren or enclosed ground or by the tenant of lands, either by himself or by his direction or permission.

The pursuing and killing of hares by coursing with grey hounds, or by hunting with beagles or other hounds.

The pursuing and killing of deer by hunting with hounds.

The taking and killing of deer in enclosed lands by the owner, or keeper, or by his direction or permission.

24 V. c. 90 s. 2 — **Licences to deal in game.**—Any person who has obtained an authority from the Justices of the Peace to deal in game, must obtain a further licence under the Act 23 and 24 V. c. 90, s. 2, on payment of the proper duty.

Any person dealing in game without such licence is liable to a penalty of £3., whether he has the Justices' authority or not.

The licence must be dated on the day of issue, and will expire on the 1st July following.

24 V. c. 22 — Game can only be legally sold to a game-dealer by a person who has taken out a £3 licence or certificate before the 31st October.

A list containing the name and place of abode of every person to whom the supervisor has granted a licence to deal in game, must be made out by him, and shown at all reasonable hours to any person making application to inspect the same; and the supervisor is to charge for such inspection the sum of one shilling, which he is to account in his diary for receiving, and pay over to the Collector at the sitting, with a list showing the names of the persons who inspected the list and date of receipt.

Every person licensed to deal in game must affix a board in front of his premises, having thereon, in clear and legible characters, his christian and surname, and the words "licensed to deal in game."

A licence to sell rabbits, woodcocks, snipe, quail, landrail, or deer, is not required in any part of the U.K.

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**Garliestown,** co. Wigtown, is situated at the head of a small bay of the same name, which in fact, forms a portion of Wigtown Bay. Garliestown is included in the port of Wigtown; *which see.*

**Garmouth,** co. Elgin, is situated at the mouth of the river Spey, and is included in the port of Banff; *which see.*

**Garston,** co. Lancaster, is situated on the right bank of the Mersey. Trade: large quantities of various kinds of ore are landed here and transmitted to the interior. The business of the place is increasing, and a new dock is now being constructed by the London and North Western Railway Company. It is included in the port of Liverpool; *which see.*

**Gatehouse**, co. Kircudbright, is situated on the river Fleet, and is included in the port of Wigtown; *which see.*

**Gateshead**, co. Durham. **An Excise General Warehouse.**

**Geneva.**—*See Hollands.*

**Girvan**, co. Ayr, is situated on the east coast of Scotland, near the entrance to the Firth of Clyde. The trade is inconsiderable, only vessels of small draught being able to enter the harbour. It is included in the port of Ayr; *which see.*

## Glasgow, Port of. G.W.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 660 | 314,121 | 151 | 104,059 | 2982 | 743,571 | 805 | 445,298 | 330 | 234,963 | 5058 | 962,927 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 533 | 258,708 | 376 | 185,873 | 909 | 444,581 | 10 | 7,518 | 121 | 107,290 | 131 | 114,808 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 79

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £8,430,388 | £10,871,541 | £894,111 |

Glasgow, counties Lanark and Renfrew, is situated on the north and south banks of the river Clyde; on the north side the quays extend 3 miles, and on the south 2½. Vessels drawing 24 feet can enter the port at high water. Below the harbour, on each side of the river, are extensive shipbuilding yards. Glasgow possesses a large and general trade foreign, colonial and coasting; and exports largely iron, coal, and goods of home manufacture, chief among the latter may be enumerated beer, spirits, cotton and woollen manufactures and chemicals.

**Customs Establishment.**

*Collector*, DAVID WILLIAMS.

FIRST CHIEF CLERK.—Allan Ross.

SECOND CHIEF CLERK.—Thomas G. Graham.

CLERKS.—*First Class.*

| | | |
|---|---|---|
| James Kellar | James Whyte | Fred. A. Mackillop |
| Charles Burridge | Michael O'Halloran | William Sharpe |

*Second Class.*

| | | |
|---|---|---|
| Frank G. Taylor | Paul Atkinson | Francis Quin |
| Ebenezer Russell | James Anderson | William Peddie |
| Duncan A. Cameron | Robert Marshall | Frederick W. St |
| John Hutcheson | Robert Turner | |

*Extra Clerk.*—John Moir.

HOUSEKEEPER.—D. Sinclair.

WRITERS.

| | | |
|---|---|---|
| Peter McHardy | J. Knox | H. F. Renwick |
| T. Bowie | M. Hendrie | W. B. Grant |
| A. Caldwell | D. Bremmer | F. W. Bernhardt |
| J. Hunter | J. Allen | R. Gilbert |

SURVEYORS.—*First Class.*—John R. R. Rayner. *Second C*
Alfred Farnworth, Richard R. Moxon.

EXAMINING OFFICERS.—*First Class.*

| | | |
|---|---|---|
| John Hoggan | John K. Bruce | Andrew Scott |
| Colin M. Spalding | Andrew G. Anderson | James Cooke |

*Second Class.*

| | | |
|---|---|---|
| John Forsyth | Donald Fraser | John Ballantyne |
| James Allan | James Thomson | John Crichton |
| James Adamson | Robert Ellis | William Francis |

James Zuill.

*Third Class.*

| | | |
|---|---|---|
| John S. Ewing | Robert M. Brown | Simon Trestrail |
| Robert Patrick | Charles Graham | R. Purdie |
| James Gilchrist | Donald Craig | Alex. Chalmers |
| Alexander McArthur | Mark Redhead | Alex. McAra |
| John McLean | John H. Shields | |

A.E.O.—J. Buchanan. J. McDonald, J. McFee, J. S. Filshi

*O.D.O.—First Class.*

| | | |
|---|---|---|
| W. Gibson | P. Ward | J. S. Filshill |
| R. McNaughton | J. Reid | A. W. Cairns |
| J. Scotland | J. Buchanan | J. McFee |
| R. Smith | James Morrison | D. Dymock |
| J. Allan | Jno. Morrison | R. Bulloch |
| P. Veale | J. McDonald | J. Allan |
| C. McDonald | A. Black | S. Lyall |
| W. Boyd | J. McCullum | A. Chalmers |
| J. Stewart | | |

*Second Class.*

| | | |
|---|---|---|
| A. C. Spy | A. McQuarrie | A. Bulloch |
| J. Rutherford | A. McNeile | J. Murray |
| J. Shearer | G. Mc. Cornish | D. McConachie |
| J. Macdonald | W. Walker | J. Macdonald |
| J. Walker | R. Caldwell | J. Tarbett |
| J. Yule | W. Sommerville | J. McMillan |
| D. Ferguson | J. Morrison | D. Ogilvie |
| L. S. Maclean | J. Swanson | A. D. Nicholson |
| J. Cassidy | J. Allan | D. Latta |
| A. McDonald | J. Aitken | |

CREEK: Bowling; P.C.O., John Taggart.

**Bonded Warehouses.**

No. 1—Wines and spirits, Commerce Street, Jas. Mackenzie, Son & Co.
" 2— " " York Street, Buchanan, Wilson & Co.
" 3—Tea, ship stores and general, Fox Street, Allan & Poynter.
" 4—Wines and spirits, Ann Street, Alexander McGavin & Co.
" 5— " " Wellington Lane, Symington & Stewart
" 7— " " Howard Street, Gibb & Bruce
" 8— " " James Watt Street, Thom & Cameron.
" 9— " " York Street, James Fleming.
" 10— " " Oswald Street, Alexander McGavin & Co.
" 12— " " Ann Street " " "
" 14— " " Trongate Street, John Stewart & Co.
" 16— " " York Street, James Fleming.
" 17— " " Ann Street, D. Sandeman & Son
" 18— " " Ann Street, Alexander McGavin & Co.
" 19—Dry goods, Ann Street, Alexander McGavin & Co.
" 20—Tea warehouse, York Street, Wm. Cennal & Co.
" 21—Wines and spirits. York Street, James Fleming.
" 23—Tea, wines, spirits and dry goods, Howard Street, John Anderson.
" 25—Dry goods, Ann Street, Alexander McGavin & Co.
" 29—Wines and spirits, Madeira Court, Alexander McGavin & Co.
" 32— " " James Watt Street, James Fleming.
" 33—Wines, spirits and dry goods, James Watt Street, Slater, Rodger & Co.
" 34—Wines and foreign spirits, Cathedral Street, Wm. Graham & Co.
" 35 & 37—Wines and spirits, York Street, A. Murdoch & Co.
" 40 & 41— " " and General, Oswald Street, Boston & Co.
" 54—Dry goods, St. Enoch's Lane, J. & T. Brown & Co.
" 55—Wines and spirits, St. Enoch's Lane, J. & T. Brown & Co.
" 56— " " ship stores, and general, Howard Lane, James Fleming.
" 57— " " Howard Lane, James Fleming.
" 63— " " Oswald Street, J. & W. Buchanan.
" 67— " " ship stores, and general, Howard Street, James Fleming.
Tobacco warehouse, James Watt Street, Alston Bros.

**11 Excise General Warehouses.**

**Glasson**, co. Lancaster, is situated on the river Lune, it possesses two spacious docks, one covering two and the other twelve acres of ground. It is the boarding station for, and is included in the port of Lancaster; *which see.*

## Gloucester, Port of. G.R.

| VESSELS. | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Entered. | | | | | | Cleared. | | | | | | | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Vessels registered belonging to the Port | | | | | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | Sailing. | | Steam. | | Total. | |
| | | | | | | | | | | | | No. | Tons. | No. | Tons. | No. | Tons. |
| 827 | 177,973 | 71 | 27,889 | 952 | 41,685 | 143 | 33,450 | 25 | 7,960 | 1318 | 143,159 | 232 | 9,800 | 6 | 298 | 238 | 10,098 |

| Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. |
| 8 | 402 | .. | .. | 8 | 402 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £2,122,890 | £62,892 | £23,849 |

Gloucester, co. Gloucester, a port situated on the banks of the Severn. The entrance is by a canal commencing at Sharpness Point: this canal is 16¼ miles in length, 86 feet in width, and 16 feet in depth. There are commodious docks, covering about 13 acres; and also extensive waterside premises. Railways communicating with all parts of the kingdom extend along the quays. Imports: wood goods, corn, brandy and wine. The principal export is salt, which is shipped to all parts of the world.

**Customs Establishment.**

*Collector and Surveyor*, HENRY THOMAS.

CLERKS.—*First Class.*—Charles C. Brown. *Second Class.*—Edwin Calton, John Cunningham.

EXAMINING OFFICERS.—*First Class.*—Charles M. B. Hale. *Second Class.*—Frederick L. Tibbetts, John Rees. *Third Class.*—Matthew T. Luckle.

*O.D.O.—First Class.*—R. Matthews, S. Collins, T. Jones, W. Bannocks. *Second Class.*—J. Owner, J. Matthews, J. Robinson, G. E. Jennings, W. Price. *Supernumerary.*— F. Woodward, J. O. Macey, W. E. Ravenhill, W. Perris, H. Allaway.

CREEKS: Sharpness Point, E.O., *Third Class.*—John Walton.
*Boatmen.—First Class.*—E. Hoare. *Second Class.*—J. Pick.

Lydney, P.C.O., David H. F. Carter.

**Bonded Warehouses.**—*Proprietors.*

| | | |
|---|---|---|
| George Burrett. | F. Francis | Washbourn Brothers |
| William Curtis | Hopkins & Woodman | Watts & Co. |
| W. B. Denton | J. Karn | J. D. Wheeler |
| G. H. Edwards | R. T. Smith & Co. | |

## Goole, Port of. G.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 636 | 111,575 | 17 | 5,741 | 1592 | 120,176 | 542 | 105,276 | 12 | 2,435 | 1853 | 136,640 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 401 | 25,200 | 22 | 3,198 | 423 | 28,393 | 8 | 458 | .. | .. | 8 | 458 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 7

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £1,676,294 | £1,330,812 | £21,469 |

**Goole**, a port situated in the West Riding of Yorkshire, on the river Ouse, at the termination of the Aire and Calder navigation. Steam vessels ply between this port and Rotterdam, Terneuzen, Ghent, Antwerp, Dunkirk, Rouen, London, &c.

**Customs Establishment.**

*Collector and Surveyor*, JOHN K. GROOM.

CLERKS.—*Second Class.*—Andrew Riddell, James L. S. Chappell.

EXAMINING OFFICERS.—*Second Class.*—Michael Breen. *Third Class.*—Thomas Wales.

*O.D.O.—First Class.*—W. Tasker, J. Spring, E. Margrave. *Second Class.*—Eli Lockwood. G. H. Child, W. Cummins, R. W. Fawcett.

**Bonded Warehouses.**

Warehouses for tobacco, cigars, wines and spirits, and for bottling British spirits. The Aire and Calder Navigation Company, owners.

**Grain**, farmers may germinate.—*See Malt.*

## Grangemouth, Port of. G.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 1204 | 199,829 | 5 | 3,962 | 459 | 108,295 | 828 | 154,680 | 9 | 5,725 | 436 | 96,618 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 35 | 6,448 | 22 | 4,275 | 57 | 10,723 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £1,129,070 | £828,873 | £2,124 |

Grangemouth, co. Stirling, a port situated at the junction of the Forth and Clyde canal with the river Carron. The docks afford accommodation for vessels drawing 18 feet of water: these, with the basin and timber ponds, cover an area of about 40 acres. Imports: wood goods, grain, &c., from the north of Europe; sugar, spirits, fruit, vegetables, and general goods from Holland, Belgium, and France. Nearly all the goods imported are forwarded by canal or railway to their destination; the dutiable goods being chiefly transhipped into lighters, without examination,

and sent in charge of officers, under special regulations; and the duty on only a very small portion of the goods imported is paid at this port. There is a large export trade in iron, coal, &c., as also a considerable coasting trade; there being regular steam communication with the ports of London, Hull, Middlesborough and Newcastle.

**Customs Establishment.**

*Collector and Surveyor*, EDMUND SNELL.

CLERKS.—*Second Class.*—William M. Callander, George Manuel.

EXAMINING OFFICERS.—*Second Class.*—David Stevenson. *Third Class.*—James Hutton, Henry Rimington.

A.E.O.—S. Anderson.

*O.D.O.—First Class.*—W. J. Cupples, S. Anderson, W. Neill, D. McG. Wilson, G. Michie, H. Russell. *Second Class.*—W. Richmond, W. Hardie, W. Morris, W. Aitken, G. W. Boyd, J. Walls, W. Dougall, J. Urquhart, W. Hay.

**Bonded Warehouses.**

One for wet and dry goods; proprietor, Andrew Cowie.

## Granton, Port of. G.N

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 345 | 72,741 | 2 | 1,305 | 252 | 102,218 | 238 | 64,061 | 6 | 3,891 | 438 | 130,925 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 5 | 485 | 3 | 291 | 8 | 776 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £306,135 | £174,257 | £77,273 |

Granton, co. Edinburgh, a port on the Firth of Forth. The harbour, which is enclosed by breakwaters, comprises an area of nearly 130 acres. Grain and timber are extensively imported. There is a regular steam communication with Gothenburgh, London, Aberdeen, the Shetland Isles, &c. From the west breakwater, which is 3,000 feet in length, coal is largely shipped.

**Customs Establishment.**

*Collector and Surveyor*, GEORGE N. PUDDICOMBE.

CLERK.—*Second Class.*—Thomas Kilvington.

EXAMINING OFFICERS.—*Third Class.*—John Graham, George Macadie.

*O.D.O.—Second Class.*—T. Kerr, one vacancy.

**Bonded Warehouses.**

For wet and dry goods; owner, the Duke of Buccleuch: agent, John Howkins.

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A1.—Granton Harbour, A. McGlashan, dry goods & tobacco for ships' stores.
A2.— " " W. & G. Pattison, A. McGlashan & others, wet goods only.
B1.— " " R. & G. Hay, wet goods only.
B2.— " " J. & W. Hardie, " "
C1 & 2.— " " C. Muirhead. " "

| | | | | |
|---|---|---|---|---|
| Tobacco warehouse, | Thomson & Porteous | Edinburgh tobacco manufactures | Tobacco for home use. |
| " " | John Lees & Co. | | |
| " " | Robert Gordon | | |
| " " | Slight & Kerr | | |
| " " | Robert Robertson | | |

## Greenock, Port of. G.K.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 390 | 158,690 | 256 | 150,508 | 1586 | 201,079 | 169 | 84,078 | 189 | 120,585 | 758 | 100,185 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 342 | 124,855 | 31 | 3,077 | 373 | 127,932 | 8 | 315 | 16 | 19,326 | 24 | 19,641 |

Number of Boats registered under the Sea Fisheries' Act, 1868..... 2,046

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £6,979 746 | £861,065 | £972,228 |

Greenock, co. Renfrew, situated on the south coast of the Firth of Clyde, is one of the principal ports of Scotland. Ship building and sugar refining are the principal industries; but it has also large iron foundries and engine works; paper, flax, cotton and grain mills, breweries, tanneries, potteries, glass, soap and candle works. It carries on an extensive trade in the Newfoundland, herring and whale fisheries. Imports: spirits, sugar and timber. Exports: refined sugar, coal, iron, machinery, &c.

**Customs Establishment.**

*Collector.*—THOMAS AVERY.

CLERKS.—CHIEF CLERK.—Thomas King. *First Class.*—Ulrick Walton, James Little. *Second Class.*—Stewart Macalister, Hugh Macgregor, Henry Durkin, Edward Maxwell.

*Writers.*—S. Cameron, S. Craven, J. H. Fuge, J. G. McIntosh.

MESSENGER.—J. Johnstone.

HOUSEKEEPER.—E. Johnstone.

SURVEYORS.—*First Class.*—Francis J. Cackett. *Second Class.*—W. S. Elliott.

EXAMINING OFFICERS.—*First Class.*

John Ritchie | John Russell, John Ramsay. | Alexander J. Kerr

*Second Class.*

William Finlay, James Macgregor, John Ford | George Kerr, James Scotland, Robert Smith | Malcolm M'Larty, David Tough

*Third Class.*

George Sinclair, Thomas Donaldson, Robert Kerr | Robert Chisholm, John Strickland, William Simpson | John A. Mackie, William Smith, William S. Wilson, S. B. C. Mackwood.

A.E.O.—A. McAulay, R. Tyre.

*ODO—First Class.*

A. McAulay, R. Tyre, J. Lyon, W. Macfie, G. Bear, W. Comrie, P. McFarlane | A. Arkley, A. McGilvray, J. Campbell, R. Fyfe, J. Rutherford, R. Smith, J. Robertson | H. Hutton, A. Beveridge, E. Beith, D. Polson, D. McFarlane, H. Ritchie

*Second Class.*

D. Houston, R. Fry, J. K. Rae, J. D. Duncan, J. Frazer (1), T. Griffiths, R. McArthur, A. Whyte | E. B. McGowan, D. Polson, R. Joss, J. McLellan, D. Darrock, R. Marshall, W. B. Cree, D. McLellan | D. McIntyre, J. E. Haig, J. Frazer (2), J. McHugh, J. Darrock, T. Tynemouth, W. Harker, F. L. Moore

*Boatmen.—First Class.*—S. Kemsley, J. McLean, G. Kirkpatrick, J. McIntyre. *Second Class.*—J. W. Lovell, A. Whyte, W. McCrindle, T. Brittlebank, D. Smith, D. Riordan, P. Hessian, E. Conway.

CREEKS: Tobermory; P.C.O., Colin Campbell.
Oban; P.C.O., William Polson.
Islay; P.C.O., Duncan MacPhail.
Ardrishaig and Tarbert; P.C.O., John Lindsay.

### Bonded Warehouses.

No. 4.—General [illegible] Quay, Ross, Cortrett & Co.
„ 9.—Wines and [illegible]sion House Lane, C. H. Curtis & Co.
„ 11.—General goods, [illegible]gle Street, R. Ewing & Co.
„ 12.— „ „ [illegible]ck Lane, John Low & Co.
„ 13.—Wines, spirits [illegible] bottling, below Custom House, John Low & Co.
„ 15.—Wines and spirits, [illegible] „ „ „ William Watt.
„ 16.— „ [illegible]gle Street, Gray & Buchanan.
„ 21.— „ [illegible]low Custom House, John Macgregor.
„ 23.—General and [illegible] spirits, Mansion House Street, D. Shankland & Co.
„ 25.—Wines and [illegible] and bottling, Argyll Street, R. Thorne & Sons.
„ 31.— „ [illegible] West Quay, Town Council.
„ 45.— „ [illegible] Dalrymple Street, Town Council.
Transit sheds on all [illegible]ocks, Town Council.

## Grimsby, Port of. G.Y.

### VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 1498 | 387,990 | 5 | 4,143 | 129 | 6,556 | 1501 | 422,584 | 6 | 4,115 | 351 | 43,384 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 389 | 22,662 | 25 | 6,263 | 414 | 28,925 | 19 | 1,19½ | 1 | 60 | 20 | 1,254 |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 371

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £3,071,852 | £18,638,556 | £89,143 |

Grimsby, co. Lincoln, a port on the south bank of the river Humber. Imports: wood, grain, tobacco, raw fruit, vegetables, butter, cheese, ice, bale goods and sugar. Exports: coal, salt and British manufactures. Passenger steam ships trade regularly to and from Hamburg, Rotterdam, Antwerp, Dieppe, in connection with trains from Liverpool, Manchester, Leeds, &c. Steamers run twice a month to the West Indies.

### Customs Establishment.

*Collector*, JAMES EDWARDS.

CLERKS.—*First Class.*—Samuel Walmsley. *Second Class.*—Robert Blow, Edgar Wallis, Frederick Forder, Richard Martin.

*Writers.*—J. W. Fann, J. Barron.

SURVEYOR.—*Third Class.*—George Ord.

EXAMINING OFFICERS.—*First Class.*—Charles Forder, George Fuller. *Second Class.*—George Baglee, Henry H. Bright, William Waterman. *Third Class.*—John Howgego, Robert Quine, Patrick Tierney, James G. Kitching.

*O.D.O.—First Class.*—W. T. Bodham, W. Codd, R. Gillespie, J. S. Walker, R. G. Emerson, J. Briggs, G. E. Holt, T. Lusby, F. Jillott, J. Wainwright. *Second Class.*—J. Smith, E. B. Burnett, E. Mumby, G. W. Simeove, G. G. Cash, M. Read, J. C. Bett, W. Mumby, W. Mason, H. Mumby, J. R. Charles, R. Alle, J. H. H. Fryman, J. T. Wain.

**Bonded Warehouses.**

No. 2—All goods, Victoria Street, Kennington & Sons.
" 1— " " Royal Dock, Manchester, Sheffield and Lincolnshire Railway Company, James Reed, Manager at Grimsby.
" 4—Wines and spirits, Cleethorpe Road, " " " "
Deposit and examination of sight goods, Depot or Examination Floor, Royal Dock, Manchester and Sheffield Railway Company, J. Reed, Manager at Grimsby.

## Guernsey, G.U.

*Principal Officer.*—JAMES RIDER.

CLERK.—Alfred T. Calder.

EXAMINING OFFICER.—*Third Class.*—Abraham O. Le Huray.

BOATMEN.—*First Class.*—F. Brice, J. H. Bache. *Second Class.*—T. Washington, H. Smith, J. Ingrouille, J. T. Westlake.

CREEK: Alderney: *Chief Officer*, Andrew Brown.

BOATMEN.—*Second Class.*—J. Gane, F. J. Brice.

## Guns, U.K.

The Act relating to gun licences is 33 & 34 V. c. 57.

The term "gun" is to include a fire-arm of any description, and an air gun.

Every licence must be dated on the day on which it is granted, and will expire on the 31st of March next following. No licence is to be granted on payment of a less sum than the duty for a whole year, namely 10s. and no licence is transferable.

A gun licence is required by every person who shoots hares or rabbits in those cases in which a game licence is not required to be taken out for that purpose.

A person who has taken out a gun licence, and who afterwards takes out a game licence, must pay the game licence duty without abatement. A person who takes out a game licence for half-a-year, and who carries a gun during any other part of the year, must take out a gun licence.

A licence obtained by any person who shall afterwards be convicted of any offence under the 30th section of 1 & 2 W. IV. c. 32, or under the 2 & 3 W. IV. c. 68, (trespassing in search of game) will become null and void.

A licence is not required to be taken out by any of the following persons :—

1st.—By any person in the naval, military, or volunteer services, or by any person in the constabulary or police force when using a gun on duty or in target-practice.

2nd.—By any person having in force a licence to kill game.

3rd.—By any person carrying a gun belonging to and for the sole use of a person having in force a licence to kill game or to use a gun, if the person carrying the gun shall, upon request by any officer, constable, or any owner or occupier of the land where such gun shall be carried, give the true name and address of himself and of his employer.

4th.—By the occupier of any lands, who shall use a gun for the sole purpose of scaring birds or of killing vermin on such lands, or by any person who shall so use a gun on behalf of such an occupier who has in force a licence or certificate to kill game or to use a gun.

5th.—By any gunsmith or his servant carrying a gun in a place of trial, &c., set apart for that purpose.

6th.—By a common carrier, carrying a gun in the course of his trade.

Every person who shall use or carry a gun elsewhere than in a dwelling-house or the curtilage thereof, without having in force a proper licence, or being exempt under the above conditions, will incur a penalty of £10.

When a gun is carried in parts by two or more persons in company, every such person is to be deemed to carry the gun.

Officers of inland revenue, or any constable may demand from any person using or carrying a gun, the production of his licence, provided such person be not in the naval, or military, or volunteer services or in the constabulary or police force, using or carrying a gun in the performance of his duty.

If any person, upon demand, shall not produce his licence to carry a gun, or a licence or certificate to kill game, and shall not permit the officer or constable to read the same, his christian and surname, and place of residence must be demanded, and if refused, the officer or constable may arrest the person so refusing, and convey him before any justice of the peace having jurisdiction at the place where the offence was committed; and on conviction for such refusal a penalty of £10 will be incurred, which the justice may mitigate to not less than one-fourth; and if such penalty be not immediately paid, the offender is to be committed to hard labour in the House of Correction for any period not exceeding one month, nor less than seven days, or until the penalty shall be sooner paid.

**Officers of inland revenue or any constable who may see any person using or carrying a gun, may enter and remain so long as may be necessary upon any lands or premises, other than a dwelling-house or the yards and gardens attached to such house, for the purpose of demanding the licence or certificate.**

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**Gweek,** co. Cornwall, is included in the port of Falmouth: *which see.*

**Halifax** (Inland Bonding Town.)

*Collector and Surveyor.*—RICHARD A. CROMBLEHOLME.

EXAMINING OFFICER to assist as Clerk.—William Harvey.

*O.D.O.—Third Class.*—Vacant.

**Hartlepool,** co. Durham, is situated about 3¼ miles north of the mouth of the Tees; it possesses a commodious dock, and a harbour which affords a refuge for vessels on this coast seeking shelter in stormy weather. The Port and Harbour Commissioners are constructing a breakwater pier in the bay, and are also carrying out other improvements. Imports: wood goods, iron ore, iron, fruit, grain, &c. Exports: coal and manufactures of iron; coal is also sent coastwise in considerable quantities.

**Customs Establishment.**

*Principal Officer,* HENRY HALLETT.

**Bonded Warehouses.**

Nos. 1 and 2—Wet goods. | No. 3—Dry goods, including tobacco.

Hartlepool is a branch of West Hartlepool; *which see.*

**Hartlepool, West, Port of.** **H.I.**

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 2125 | 458,424 | 22 | 8,083 | 828 | 21,957 | 2017 | 480,185 | 35 | 9,958 | 2489 | 312,952 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 59 | 13,745 | 10 | 5,687 | 69 | 19,432 | .. | .. | 11 | 6,966 | 11 | 6,966 |

Number of Boats registered under the Sea Fisheries' Act, 1868. ..... 179

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £2,844,231 | £2,642,851 | £7,737 |

Hartlepool, West, a port situated on the Durham coast, about a quarter of a mile from Hartlepool. The docks, which are commodious, have a direct communication with the open sea. The North Eastern Railway Company is constructing a new deep water dock for the purpose of accommodating a larger class of vessels, and it is intended that this dock shall be eventually connected with the harbour and dock at Hartlepool. Imports: wood goods, grain, pig and bar iron, and iron ore, and German produce. Exports: coals, manufactured iron, woollens, cottons, &c.

**Customs Establishment.**

*Collector and Surveyor*, RICHARD S. D'OUSELEY.

CLERKS.—*First Class.*—Matthew Patterson, William J. Hodgson. *Second Class.*—Henry C. Manners, John G. Douglas.

WRITERS.—J. Coverdale, W. D. Ramsey, J. D. Robertson.

EXAMINING OFFICERS.—*First Class.*—John Rennison, Robert Millar. *Second Class.*—Joseph Doyle, James Lynch, Richard Hodgson. *Third Class.*—Edward Edmond, Frederick P. Weeks, Thomas Braton.

*O.D.O.—First Class.*—W. Parkinson, H. Moody, T. Pemberton, E. Southcott, T. Mackings, R. Marshall, G. Phillips, A. Gregory, R. Ferguson. *Second Class.*—J. Bland, J. Lithgo, T. Pounder, T. Franklin, J. Sievewright, F. Nivens, R. Redmond, J. Waite, J. H. Wallace, E. S. Turnbull, H. Spence, R. Michie, R. H. Bowntree.

**Bonded Warehouses.**

For wines, spirits, tobacco and dry goods, Swainson dock, North Eastern Railway Company.
For wines, spirits, tobacco and dry goods, Exeter Street, M. Rickinson.
For wines and spirits, Princess Street, John Magoris.

## Harwich, Port of. H.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 438 | 174,352 | .. | .. | 381 | 26,385 | 365 | 160,957 | 3 | 298 | 421 | 19,173 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 120 | 9,283 | 7 | 3,467 | 127 | 12,750 | 3 | 359 | .. | .. | 3 | 359 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....126

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £2,507,466 | £2,737,573 | £11,181 |

Harwich, co. Essex, a port situated at the confluence of the rivers Stour and Orwell. It forms a harbour of refuge for this part of the east coast and is the boarding station for Ipswich, Mistley and Walton. A trade is carried on with the north of Europe, but the principal traffic is by the Great Eastern Railway Company's steamers to and from Antwerp and Rotterdam respectively. The number of cattle imported is greater than at any other port in the kingdom, London excepted. The other imports as also the exports are of a very varied and extensive character.

**Customs Establishment.**

*Collector and Surveyor*, JOHN W. WOOD.

CLERKS.—*Second Class.*—James A. Edwards, Samuel Rees.

WRITERS.—F. W. Alexander, A. Bray.

EXAMINING OFFICERS.—*First Class.*—Henry Ford. *Second Class.*—Alexander Stevenson, James Baldwin.

*O.D.O.—First Class.*—W. L. Millar, P. Scott, B. Hutchinson, J. R. Precious, C. Durrant. *Second Class.*—J. K. Howard, H. A. Scott, J. J. King, W. B. Carman, J. T. Grover, two vacancies.

CREEK: Mistley; P.C.O., John Piper.

**Bonded Warehouses.**

No. 1.—Tobacco. | No. 2.—Dry goods. | No. 3.—Vaults, wines & spirits.

## Hawkers, U.K. *(see also Pedlars.)*

A licence is required to be taken out by every hawker, pedlar, petty chapman, and other trading person travelling otherwise than on foot to other men's houses, or travelling with a horse or other beast bearing or drawing burthen, and going from town to town in England, or place to place in Scotland and Ireland, carrying to sell or exposing to sale any goods, wares, or merchandise, or carrying or exposing samples or patterns of goods, &c., to be afterwards delivered, except persons selling goods by wholesale to those who sell again.

29 & 30 V. c. 64, s. 11.

Hawkers' licences expire on the 31st March annually throughout the United Kingdom, but licences at half-yearly duty may be granted for six months, ending 31st March or 30th September.

The penalty for hawking without a licence, or if licensed, not having the licence ready to be produced on demand in any part of the United Kingdom is £10, and may be mitigated as other excise penalties.

Offenders may be detained and taken before a magistrate, and if the penalty imposed be not immediately paid, the justice is required to commit the offender to hard labour for the space of one calendar month, reckoned from the day of commitment.

An offender may be detained by any person, and handed over to an officer of excise or a police officer, who is required to take such offender before a magistrate to be summarily dealt with.

When a person offending is not immediately arrested and proceeded against, the penalty may afterwards be recovered by information, in the same manner as any other excise penalty, the Board's order for laying the information being first obtained.

. III. 41. . III. , s. 4. Before a hawker's licence is granted in Great Britain to a person for the first time, a certificate of character, signed by two householders and by a minister residing in the applicant's parish, or a certificate signed by the Inspector of Police, must be produced.

25 V. c. 6. Licences on renewal may be granted without such certificate, on the production of the former licence, provided the licence be renewed immediately upon its expiration.

A hawker with an Excise licence may obtain a plate licence authorizing him to sell in the ordinary course of his trade as a hawker, any articles composed wholly or in part of gold or silver, according to the weight specified in such licence; but this licence will not authorize him to deal in plate at his residence or permanent shop.

Every licensed hawker in Great Britain is required to cause to be written, painted, or printed in large legible Roman capitals, upon the most conspicuous part of every pack, box, bag, trunk, case, cart, or waggon, or other vehicle or conveyance in which he shall carry his goods, and also of every room or shop in which he shall trade, and upon every hand-bill or advertisement which he shall give out, distribute, or publish the words "licensed hawker," together with the number, name, or other mark or marks of distinction upon his licence; in default thereof he is to forfeit £10; and a penalty of £10 is imposed on any person who is not licensed using such words.

**Exemptions.**—A person who hawks on foot only is not required to take out an Excise licence, but he must obtain a certificate from the police authorities.

A hawker's licence is not required for the sale of fish, fruit, &c. (in Scotland within 20 miles of seller's residence) nor by travelling tinkers, coopers, glaziers, &c., wholesale traders are not to be deemed hawkers, neither are persons who are the real workers or makers of goods, or their servants, seeking orders for any such goods, nor persons who hawk bibles, &c., liable to the provisions of the Acts affecting hawkers.

## Hayle, Port of. H.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 43 | 4,629 | 4 | 524 | 1302 | 138,766 | 45 | 5,189 | 1 | 383 | 266 | 29,950 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 28 | 3,795 | 5 | 828 | 33 | 4,623 | 3 | 451 | .. | .. | 3 | 451 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....309

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £48,911 | £31,031 | £4,208 |

Hayle, a port situated on the north coast of Cornwall, about 15 miles from Land's End. It possesses a tidal harbour, with about 25 feet of water over the bar at high water spring tides. Imports: salt, flour, grain, fruit, timber, &c. Exports: machinery, fish, &c.

**Customs Establishment.**

*Collector and Examining Officer.*—RICHARD MINORS.

EXAMINING OFFICER.—*Third Class*, &c.—Thomas W. Harris.

*O.D.O.—Second Class.*—W. Quick, James H. Redfern.

CREEK: St. Ives; P.C.O., E. K. Faull.

**Bonded Warehouses.**

Two: one for wet goods, another for dry goods.

**Hereford,** co. Hereford. **An Excise General Warehouse.** Warehouse-keepers, W. Pulling & Co.

**Hertford,** co. Hertford. **An Excise General Warehouse.** Warehouse-keeper, W. P. Wilson.

**Hollands or Geneva,** a well-known unsweetened spirit principally imported from Rotterdam, and in cases of 12 bottles. The cases consigned to the best houses usually contain 2 gallons, and the strength is between 13 and 14 U.P., but those imported by lower class houses fall very short of this both in measure and strength, some times to the extent of 50 per cent. It is also imported in casks holding about 32 gallons, and at a strength of about 3 O.P.

**Holyhead**, a port situated on the north coast of a small island of the same name, lying adjacent to and on the west side of the Isle of Anglesea. It possesses two harbours, the old and the new, the latter formed by the construction of a breakwater more than 7,000 feet in length; both are extensively used as harbours of refuge. The principal trade arises from its being a packet station for the Irish Mail boats. It is included in the port of Beaumaris; *which see.*

J.A. 97 12 The Harbour Master at Holyhead may be commissioned as a Justice, although not qualified by estate.

## Home Consumption.

In London Customs duties are received in the Treasury branch of the Long Room Department. The hours of receipt are from 8.30 a.m. to 3.30 p.m., the winter months excepted, when the commencing hour is 9 a.m. On Saturdays payments are not received after 2.30 p.m.

Payments may be made in cash, Bank of England notes, Exchequer Bills, transfers and cheques on certain banks.

EXCHEQUER BILLS.—Interest is allowed on these, but it is required that they should be deposited one clear day before they can be placed to account.

TRANSFERS, or cheques drawn by either of the undermentioned banks on the Bank of England are accepted as cash.

CHEQUES on the following banks are received in payment of duties, but they are presented at the banks on which they are drawn, and the amounts are paid into the Bank of England before the receipts are forwarded to the Long Room. Such cheques are dispatched to the banks three times a day, viz., at 10.30 a.m., 12 noon, and 2 p.m., after the last-mentioned hour they are not accepted. Cheques should be crossed "Bank of England, for Customs duties."

Alliance Bank, Bartholomew Lane.
Bank of England.
Barclay & Co., Lombard Street.
Barnett, Hanbury & Co., Burchin Lane.
Bosanquet, Salt & Co., Lombard St.
Brown, Janson & Co., Abchurch Lane.
Central Bank of London, Cornhill.
City Bank, Threadneedle Street.
Consolidated Bank, Threadneedle Street.
Cunliffe, Roger & Co., Princes Street.
Dimsdale & Co., Cornhill.
Fuller & Co., Lombard Street.
Glyn, Mills, Currie & Co., Lombard Street.
Imperial Bank, Lothbury.
London Joint Stock, Princes Street.
London & County, Lombard Street.
London & Westminster, Lothbury.
Martin & Co., Lombard Street.
Metropolitan, Cornhill.
Merchant Banking Co., 112, Cannon Street.
National, Old Broad Street.
National Provincial, Bishopsgate St.
Prescott & Co., Threadneedle Street.
Roberts & Co., Lombard Street.
Smith & Co., Lombard Street.
Union Bank, Princes Street.
Williams & Co., Birchin Lane.
Willis & Co., Lombard Street.

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LIGHT GOLD COIN, if tendered for payment, is immediately defaced to prevent its further circulation; but in order to relieve the public from the inconvenience of having the defaced coin returned to them 19s. 9d. is allowed for sovereigns, and 9s. 10d. for half-sovereigns.

**Home consumption entries.**—Home consumption entries are received in the Long-room according to the following classification:

**First branch, first division.**—Home consumption entries for all other warehoused goods than wines, spirits and tea.

*** At this branch all prime and post entries are received, as also fines and monies not duties.

**First branch, second division.**—Home consumption entries for wines and British and foreign spirits.

**Second branch.**—Home consumption entries for tea.

In clearing casks of wine or spirits for home consumption, should it be desired to have them re-gauged, the first step to be taken is to pass a re-gauge delivery order in the Controller of Accounts' Office. This document should be delivered to the Gauger at the station where the goods are warehoused. After the re-gauged quantity has been ascertained, the merchant proceeds to pass a home consumption entry, which must be accompanied by a bill and in the case of spirits by a duplicate or permit; he deposits these documents in a box set apart in the Long-room for the purpose, and the duty is computed; in the meanwhile the merchant pays into the Treasury the amount of duty, together with the *quarter per cent. charges.*

The Treasury notify to the Long-room clerks that the duty has been paid, and thereupon the warrant is signed and forwarded to the clerk of the warrants for transmission to the Controller of Accounts' Office, where it is compared with the re-gauge delivery order, and, should sufficient duty have been paid, the re-gauge delivery order and duplicate are signed and remain until applied for by the merchant or his carman.

**Home Consumption Warrant.**

*London Docks.*

*Alford,* *Ellis,* @ *Charente.*

British Ship. *Sharpe & Co.*

Home Consumption.

0000 64 *One hogshead Brandy, spirits unsweetened*
00 *containing fifty-seven and eight tenths*
P *gallons.*

Warehoused by *Trower & Co.*, 11 *April*, 1871.

Duty, £30 2s. 1d.

*pr. Sharpe & Co.,*

12 *June*, 1872. *Hy. Sharpe.*

The bill and duplicate are copies of the warrant, but the quantities which in the warrant and duplicate must be written in full, in the bill need only be stated in figures.

# CUSTOMS CHARGES

OF

FIVE SHILLINGS PER CENT.,

Chargeable on Warehoused Goods, on their Delivery out of Bond, for Home Consumption.

| Duty. | Charges | Duty. | Charges | Duty. | Charges | Duty. | Charges |
|---|---|---|---|---|---|---|---|
| £. s. d. | s. d. | £. s. d. | s. d. | £. s. d. | s. d. | £. s. d. | s. d. |
| UNDER 0 16 8 | Nil. | 25 16 8 – 27 9 11 | 1 4 | 52 10 0 – 54 3 3 | 2 8 | 79 3 4 – 80 16 7 | 4 0 |
| 0 16 8 – 2 9 11 | 0 1 | 27 10 0 – 29 3 3 | 1 5 | 54 3 4 – 55 6 7 | 2 9 | 80 16 8 – 82 9 11 | 4 1 |
| 2 10 0 – 4 3 3 | 0 2 | 29 3 4 – 30 16 7 | 1 6 | 55 6 8 – 57 9 11 | 2 10 | 82 10 0 – 84 3 3 | 4 2 |
| 4 3 4 – 5 16 7 | 0 3 | 30 16 8 – 32 9 11 | 1 7 | 57 10 0 – 59 3 3 | 2 11 | 84 3 4 – 85 16 7 | 4 3 |
| 5 16 8 – 7 9 11 | 0 4 | 32 10 0 – 34 3 3 | 1 8 | 59 3 4 – 60 16 7 | 3 0 | 85 16 8 – 87 9 11 | 4 4 |
| 7 10 0 – 9 3 3 | 0 5 | 34 3 4 – 35 16 7 | 1 9 | 60 16 8 – 62 9 11 | 3 1 | 87 10 0 – 89 3 3 | 4 5 |
| 9 3 4 – 10 16 7 | 0 6 | 35 16 8 – 37 9 11 | 1 10 | 62 10 0 – 64 3 3 | 3 2 | 89 3 4 – 90 16 7 | 4 6 |
| 10 16 8 – 12 9 11 | 0 7 | 37 10 0 – 39 3 3 | 1 11 | 64 3 4 – 65 16 7 | 3 3 | 90 16 8 – 92 9 11 | 4 7 |
| 12 10 0 – 14 3 3 | 0 8 | 39 3 4 – 40 16 7 | 2 0 | 65 16 8 – 67 9 11 | 3 4 | 92 10 0 – 94 3 3 | 4 8 |
| 14 3 4 – 15 16 7 | 0 9 | 40 16 8 – 42 9 11 | 2 1 | 67 10 0 – 69 3 3 | 3 5 | 94 3 4 – 95 16 8 | 4 9 |
| 15 16 8 – 17 9 11 | 0 10 | 42 10 0 – 44 3 3 | 2 2 | 69 3 4 – 70 16 7 | 3 6 | 95 16 8 – 97 9 11 | 4 10 |
| 17 10 0 – 19 3 3 | 0 11 | 44 3 4 – 45 16 7 | 2 3 | 70 16 8 – 72 9 11 | 3 7 | 97 10 0 – 99 3 3 | 4 11 |
| 19 3 4 – 20 16 7 | 1 0 | 45 16 8 – 47 9 11 | 2 4 | 72 10 0 – 74 3 3 | 3 8 | 99 3 4 – 100 16 7 | 5 0 |
| 20 16 8 – 22 9 11 | 1 1 | 47 10 0 – 49 3 3 | 2 5 | 74 3 4 – 75 16 7 | 3 9 | 249 3 4 – 250 16 7 | 12 6 |
| 22 10 0 – 24 3 3 | 1 2 | 49 3 4 – 50 16 7 | 2 6 | 75 16 8 – 77 9 11 | 3 10 | 499 3 4 – 500 16 7 | 25 0 |
| 24 3 4 – 25 16 7 | 1 3 | 50 16 8 – 52 9 11 | 2 7 | 77 10 0 – 79 3 3 | 3 11 | 999 3 4 – 1000 16 7 | 50 0 |

G.O. March, 11 1861

**Fractions of a penny, how to be charged.**—When the precise duty upon any article may produce a fraction of a penny less than a half-penny, the fraction is to be rejected; and when a fraction amounts to a half-penny or more, the next highest of pence is to be stated on the entry and brought to account. In making payments, all fractions of a penny are to be rejected.

1 & 38 V. c. 106 s. 7

**Charges on delivery of goods for home consumption.**—There shall be charged upon the goods herein-after mentioned, upon the delivery of the same for home consumption from any Customs or Excise warehouse, in addition to the duties of Customs or Excise payable in respect of such goods, and of any other charges thereon, the rates following for every full sum of £100, and in proportion for any fractional part of £100 of the amount of such duties, namely:—

*For goods liable to duties of Customs.*

| | |
|---|---|
| In respect of tobacco .. .. .. | 2s. 6d. |
| In respect of other goods.. .. .. | 5s. 0d. |

*For goods liable to duties of Excise.*

| | |
|---|---|
| In respect of British compounded spirits | 5s. 0d. |

and such rates shall be deemed to be duties of Customs or Excise according as the same become payable in respect of goods delivered from a Customs or Excise warehouse.

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80 / 70

**Horses.**—The officers are instructed to require an entry to be made of the number and value of all horses shipped for abroad by passenger steamers, except such as are for the private use of the passengers.

## House Agents, U.K.

& 25 V. 1 ss. 10 to 13 & & 28 V. 56 s. 6

A house agent is defined to be a person who, as agent, shall for or in expectation of fee or reward, advertise for sale or letting, any furnished house or part of a furnished house, or who shall by public notice or advertisement, or inscription in or on any house, shop or place, used or occupied by him, or by any other way or means hold himself out to the public as an agent for selling or letting furnished houses; or who shall sell or let or agree to sell or let, or make or offer or receive any proposal, or in any way negociate for the selling or letting of any furnished house, or part of any furnished house.

But, a person letting or negociating for the letting of a house, or of a flat separately rated, not exceeding the annual rent or value of £25, is not to be deemed a house agent requiring to be licensed.

This licence expires 5th July.

If the licence be issued between the 5th July and 5th August, it is to be dated 6th July; if issued at any other time it is dated the day of issue.

Licences are not granted for a proportional part of a year.

The Act does not require any agent employed in the management of landed estates, or any attorney, solicitor, proctor, writer to the signet, agent, or procurator, admitted in any Court of Law, or any conveyancer, who shall as such have taken out his annual certificate, or any licensed auctioneer or appraiser, to take out a licence as a house agent.

The penalty for acting as a house agent without licence is £20.

---

## Hull, Port of. H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 3845 | 1,295,758 | 53 | 33,900 | 969 | 141,355 | 3151 | 1,118,084 | 57 | 19,015 | 1693 | 260,883 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 507 | 34,701 | 193 | 138,493 | 700 | 173,194 | 18 | 1.738 | 17 | 12,970 | 35 | 14,708 |

Number of Boats registered under the Sea Fisheries' Act, 1868..... 614

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £16,534,161 | £23,084,662 | £260,271 |

Hull, or Kingston-upon-Hull, co. York, one of the principal ports in the kingdom, is situated at the confluence of the river Hull with the Humber. It carries on an extensive trade with the Northern European ports and with America.

### Customs Establishment.

*Collector.*—ROBERT S. KILGOUR.

CLERKS.—FIRST CHIEF CLERK.—William P. Moore. SECOND CHIEF CLERK.—George Bell. *First Class.*—Charles W. Arden, Samuel Montgomery, Edmund Isle. *Second Class.*—George H. Todd, Edward Jones, Robert C. Appleby, John D. L. Learmond, Benjamin Empson.

WRITERS.—J. Milne, J. H. Foster, A. T. Stewart, W. H. S. Thompson, E. C. Elliott, G. L. Pearson.

SURVEYORS.—*First Class.*—Spelman T. Smyth. *Second Class.*—George Brown, Thomas Dysart. *Third Class.*—William F. Bean.

EXAMINING OFFICERS.—*First Class.*

| | | |
|---|---|---|
| Wm. B. Bartle | Edward B. Smith | John Hunt |
| John Rourke | Frederick Vivian | Edward Reynolds |

*Second Class.*

| | | |
|---|---|---|
| William Sisson | James M. Williams | John Moller |
| James Carnie | Samuel Pentith | William Buckhouse |
| Thomas Shipstone | John Sked | Francis Fullerton |

*Third Class.*

| | | |
|---|---|---|
| Thomas H. Kirman | James Colton | Benjamin Applebe |
| George Pentith | Edward W. Johnson | Thomas W. Lawson |
| John Marshall | Thos. D. Hardgrove | Joseph Lucas |
| John Baxter | John Lalor | Robert Procter |

*O.D.O.—First Class.*

| | | |
|---|---|---|
| J. Chaffer | W. Raleigh | W. Sharp |
| W. Blabey | H. Harper | J. Fillingham |
| W. Hudson | H. Darley | S. J. Hunter |
| R. Postill | A. K. Leybourne | H. J. Jackson |
| C. Clarkson | J. Lilley | H. M. Streather |
| J. Sidey | T. Loxley | J. S. Stark |
| W. C. Drabwell | G. Butler | J. N. Fretwell |
| J. Conniff | A. Corneby | W. Smith |
| T. Ellerker | W. Fillingham | R. L. Barker |
| R. Tadman | S. Harford | W. M. Layton |
| W. Ward | J. Collier | W. Halling |
| C. Humphrey | | |

*Second Class.*

| | | |
|---|---|---|
| R. E. Gleadow | J. T. Wray | W. G. Allen |
| W. Cox | R. Watkin | J. A. Ashton |
| W. T. Hudson | W. W. Bean | T. Lunn |
| T. Grant | G. K. Pell | J. P. Howlett |
| G. Williamson | F. Johnson | W. Appleyard |
| W. Bloome | J. Mitchell | E. Bentley |
| C. E. Brady | R. Goymer | F. M. Fewster |
| W. M. Dorsey | H. Peart | J. P. Fawcett |
| R. Taylor | J. T. Robinson | C. H. Moody |
| T. C. Burn | M. Tomlinson | J. Wilson |
| G. R. Spencer | J. Crosby | J. M. Davis |
| R. J. Mason | W. Tripp | J. Foster |
| W. R. Balfour | R. Duncan | P. McHugh |
| J. B. Frenneaux | J. H. Hall | W. Mackrill |
| W. C. Harper | M. J. Smith | M. Garton |
| J. Atkinson | | |

BOATMEN.—*First Class.*

| | | |
|---|---|---|
| R. E. Mason | T. Firth | I. Crow |
| E. G. Terry | E. Dunn | E. Leake |

*Second Class.*

| | | |
|---|---|---|
| W. Greggs | R. H. Forrest | T. Robinson |
| J. Forward | J. F. Ward | J. Q. Searby |
| J. Eyre | E. Smith | J. Smedley |
| G. Oxtoby | J. Kranklend | F. Postill |
| T. Hill | W. Firth | J. Stanley |

**Bonded Warehouses.**

No. 1.—Wine and spirits, Queen's Dock, B. B. Mason.
" 2.—Dry goods, Queen's Dock, Dock Company.
" 3.—Wet goods, Perrott Street, B. B. Mason.
" 5.—Dry goods, High Street, J. G. Christie.
" 6.—Wet goods, High Street, T. W. Palmer & Co.
" 7.—Tea, High Street (Hales entry), J. W. Field.
" 8.—Wet goods, Postern Gate, B. B. Mason.
" 9.—Stores, Broadley Street, J. B. Lambert.
" 10.—Wet goods, High Street, Wilford & McBride.
" 11.—Wet goods, Manor Alley, B. B. Mason.
" 12.—Stores, 6, Quay Street, W. M. Hopper.
" 13.—Wet goods, Postern Gate, Elam & Smith.
" 16.—Stores, Salthouse Lane, Wilson & Dennison.
" 20.—Wet goods, King Street, T. Keyworth.
" 22.—Wet goods, Perrott Street, B. B. Mason.
" 23.—Wet goods, Perrott Street, B. B. Mason.
" 25.—Dry goods, High Street, W. E. Burwell.
" 28.—Stores, High Street, M. Tadman.
" 32.—Wet goods, High Street, Hodgson & Gibson.
" 33.—Wet goods, Parliament Street, H. Wilson.
" 35.—Wet goods, Broadley Street, — Garthorne.
" 36.—Stores, Quay Street, J. B. Lambert.
" 37.—Wet goods, Quay Street, H. Wilford.
" 40.—Stores, Queen's Dock, H. Parker & Son.
" 45.—Stores, Perrott Street, Wilson & Dennison.
" 46.—Stores, High Street, F. Middleton.
" 48.—Wet goods, Queen's Dock, B. B. Mason.
" 51.—Stores, High Street, G. Malcolm.
" 52.—Wet goods, High Street, L. Booth.
" 53.—Wet goods, High Street, H. Parker & Son.
" 54.—Wet goods, High Street, T. W. Palmer & Co.
" 60.—Dry goods, Parliament Street, — Garthorne.

## Hydrometers.—*See also Alcoholometry.*

By the 58 G. III. cap. 28, s. 2, it is enacted that all spirits shall be deemed and taken to be of the degree of strength at which the hydrometer, called Sikes' hydrometer, shall upon trial by any officer of the Customs or Excise, denote such spirits to be.

By sec. 3, it is directed that the table of strengths, according to temperature, prepared to be used with Sikes' hydrometer shall be used by all officers of Customs and Excise, and that the results of such use shall be deemed and taken to be accurate and just result.

By sec. 6, proof spirit is defined to be that which at the temperature of fifty-one degrees by Fahrenheit's thermometer, weighs exactly twelve-thirteenth parts of an equal measure of distilled water.

The use of Sikes' hydrometer is by the 23 and 24 V. c. 110, enjoined for ascertaining the strength of foreign spirits, and by the 28 V. c. 36, for wines.

**Regulations for the management of Hydrometers and for keeping them in repair.**—When hydrometers are received from the maker, they are to be examined by the officer deputed for that purpose, and tested with an approved standard.

No hydrometer is to be used for Revenue purposes unless furnished by the Board's directions.

Hydrometers are to be supplied on a written requisition to the Inspectors of Gangers in London, and to the Collectors at Out-ports, who are to issue them to the officers under their survey when required. In any application for hydrometers

it must be stated whether they are to replace other instruments, in which case the numbers on the instruments to be replaced must be given, the date when the latter were taken into use, when found to be, and in what way they are, defective.

A spare instrument is to be kept by the Inspector or other superior officer for the sole purpose of periodically testing those in use, and the last-received instrument should be the one retained for this purpose.

On the receipt of hydrometers by the Inspectors of Gaugers in London, or the Collector at an Out-port, an account thereof is to be entered in a register to be kept for that purpose.

The Inspector of Gaugers or Collector, on receipt, is carefully to examine each hydrometer, and, if not required for immediate use, it is again to be tested whenever it is so required.

Hydrometers are to be kept locked up when not in use; and upon no pretext whatever are any of them to be suffered to pass into the hands of any person who is not connected with the department, or authorised by the Board to inspect, examine, or repair such instruments.

The Collectors at the Out-ports, Inspectors of Gaugers, and Gaugers, will be held responsible for the correctness of the instruments in use, and the officers using the hydrometers are enjoined to have them tested with the standard, at such interval as the Board may direct; and whenever any instrument is found to be incorrect, it is to be withdrawn and replaced by a correct instrument.

Officers will be held responsible for the injury any instrument may sustain through their carelessness or neglect.

No hydrometer is to be retained at a station where it is not required.

Any instrument found to be imperfect, or that is not required, is to be returned to the Board, with a letter containing the particulars before specified.

When the returned instruments are received in London, they are to be examined and tested, and those that are defective placed in the hands of the maker for repair and re-adjustment, to be returned to the officer deputed to receive them when repaired, and, if found perfect, re-issued as required.

A record is to be kept of the several operations of testing to which each hydrometer is subjected.

**Instructions for using the Hydrometer.**—The hydrometer is an expensive and delicate instrument, and should consequently be treated with the utmost care, as a very slight error in its indications becomes of serious magnitude in the aggregate. The most correct results are attainable when the temperature of the apparatus employed is uniform with that of the sample. It is desirable, therefore, whenever it can conveniently be done, that they should all be together in the place where they are to be used for some time previously, so as to equalize the temperature; but if otherwise, and the thermometer on being gently stirred in the sample indicates a difference by the rising or falling of the mercury, the hydrometer should be kept immersed in the liquor for a few seconds before allowing it to rise and settle.

Just before using, the upper stem should be gently rubbed between the moistened finger and thumb, so as to remove any greasiness which might interfere with the correct action of the hydrometer.

In using, the hydrometer should be held by the extremity of the upper stem and sunk in the liquor up to 0, till the whole of the graduated scale is wet; and, before it is allowed to rise and settle, should be shaken smartly, to dislodge the air bubbles which are apt to form below it and beneath the weight, and to affect the indications very materially.

In the intervals of use the hydrometer should be kept afloat when practicable in spirits or water, to prevent incrustation and abrasion as well as the contraction of bulk from the sudden cooling by the evaporation following its removal from the spirit; and it should only be laid down, when necessary, in such a way as to secure it from being either bruised or scratched. The thermometer should also be kept immersed. The observance of these simple rules and precautions will not only maintain the efficiency of the hydrometer but secure a degree of correctness in using it, in accordance with the fidelity with which they are applied on all occasions.

The indications should be read at the level just under the surface, the true reading from above being distorted by the refraction of the curved upper surface around the stem; the sub-division on the level with or immediately beneath the surface (easily perceived from below, or by the aid of a reflector when necessary) is the proper indication.

Care should be taken to guard against any interchange of weights, which are adjusted with reference only to their own particular instrument; and in using they are to be slipped on and off at the neck, and gently moved between it and the bottom of the lower stem, so as to avoid as much as possible that unnecessary friction and abrasion of the gilding, which so quickly damages and deteriorates the hydrometer.

In reading the thermometer, the degree nearest above the surface of the mercury is to be taken, when the mercury stands between any two degrees.

Before returning the hydrometer and weights to the case, they should be thoroughly dried and cleaned with a soft cloth, with no more rubbing than is necessary to effect that object; and the box itself must be kept perfectly dry and free from dust and dirt.

In reference to the eighth paragraph of the above regulations by which it is required that the accuracy of hydrometers in use be tested with the standard hydrometer at such intervals as the Board may appoint, and that whenever any instrument is found to be incorrect, it be withdrawn from use and replaced by a correct instrument; the Board have now approved of a form of notice of returned hydrometers, and requisition for further supplies, and direct that hydrometers in use be tested at intervals of not less than once a week, and that a detailed record of the results of such testings be kept for the information of the Surveyors-General, or other superior officers, and for supplying the particulars required in the form of notice under the head of remarks.

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## Importation.

*** *For dutiable goods see the respective articles, and for a list of goods liable to duty on importation see Tariff.*

**1.—What goods may be imported and warehoused.**—All goods not prohibited by law may be imported, and all goods liable to duty may be warehoused free of duty in duly approved warehouses, excepting such goods as the Commissioners of the Treasury may direct that the duties shall be paid on at the time of importation.

**2.—The time of importation of goods, and arrival and report of ships defined.**—The time at which an importing ship actually comes within the limits of the port at which such ship shall in due course be reported, and the goods be discharged, is to be deemed to be the precise time of importation; and if any question shall arise upon the arrival of any ship in respect of any charge or allowance upon any such ship, exclusive of cargo, the time of such arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made.

**3.—Importation to be direct.**—No goods shall be deemed to be imported from any particular place unless they be imported direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place.

**4.—Prohibitions and restrictions.**—If any goods enumerated or described in the following table of prohibitions and restrictions are imported into the U.K. contrary to such prohibitions and restrictions, in every such case such goods shall be forfeited, together with any goods packed therewith, and shall be destroyed or otherwise disposed of as the Commissioners of Customs may direct.

(*a*.) A TABLE OF GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED.

BOOKS wherein the copyright shall be first subsisting, first composed, or written, or printed in the U.K., and printed or reprinted in any other country, as to which the proprietor of such copyright, or his agent shall have given to the Commissioners of Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire.—*See Copyright.*

COIN, viz., false money or counterfeit sterling, silver coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

EXTRACTS, essences, or other concentrations of COFFEE, CHICORY, MALT,* TEA or TOBACCO, or any admixture of the same.—*See also the articles on the respective subjects.*

* Extract of malt may be imported in transit, or be warehoused for exportation only. 32 & 33 V. c. 14 s. 3.

INDECENT OR OBSCENE PRINTS, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

SNUFF WORK.

TOBACCO STALKS stripped from the leaf, whether manufactured or not, and tobacco stalk flour.—*See Tobacco.*

*30 & 31 V. c. 82 Sched.

(*b.*) GOODS PROHIBITED TO BE IMPORTED, EXCEPT *SUBJECT TO SUCH REGULATIONS AND RESTRICTIONS AS THE COMMISSIONERS OF THE TREASURY MAY DIRECT.

Articles of foreign manufacture and any packages of such articles bearing any names, brands or marks being or purporting to be the names, brands or marks of manufacturers resident in the U.K.—*See also Marks.*

Clocks and watches of any metal impressed with any mark or stamp appearing to be or to represent any legal British assay, mark or stamp, or purporting by any mark or appearance to be of the manufacture of the U.K.

(*c.*) GOODS PROHIBITED TO BE IMPORTED EXCEPT SUBJECT TO THE RESTRICTIONS ON IMPORTATION HEREIN CONTAINED.

INFECTED CATTLE, sheep or other animals, and hides, skins, horns, hoofs, or any other part of cattle or other animals, which Her Majesty may by order in Council prohibit in order to prevent any contagious distemper.—*See Cattle.*

*30 & 31 V. c. 82 s. 1

SPIRITS (not being perfumed or medicinal spirits), unless in ships of 40* tons burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of 20 gallons, at the least, and duly reported.

30 & 31 V. c. 82 s. 2

SPIRITS may be imported in bottles of a larger size or content than three pints, provided all such bottles be properly packed in cases, each of which cases shall not contain a less quantity than two gallons of spirits, and *bonâ fide* form part of the cargo of the importing ship, and be reported.

*** All the words in the 44th section of the C.C. Act, 1853, relating to the importation of spirits in bottles are repealed by 30 & 31 V. c. 82.

18 & 19 V. c. 96 s. 2

TOBACCO, CIGARS and SNUFF, unless in whole and complete packages, each containing not less than 80lbs. net weight of such tobacco, &c., and unless in ships of not less than 120 tons burden and unless into ports approved by the Commissioners of Customs for the importation and warehousing of tobacco, and if imported contrary thereto shall be subject to the provisions contained in s. 44 C.C.A.—*See also Tobacco.*

23 V. c. 22 s. 2

WINE imported into any other ports than such as are from time to time approved by for such importation by the Commissioners of Customs shall be forfeited, or otherwise dealt with as the Commissioners shall direct.—*See also Wine.*

32 & 33 V. c. 118 s. 3

NITRO-GLYCERINE, unless by licence of the Secretary of State.—*See Dangerous Goods.*

C.C.A. s. 55

34 & 35 V. c. 106 s. 11

**5.—Entries or Bills of Entry.**—On the importation of any goods into the U.K., and before the landing of the same, the importer is required to deliver to the Customs authorities a document declaring and describing his goods; this is termed "An Entry," or "Bill of Entry," and the particulars of such entry must correspond with the description given of the same goods and

packages in the report of the ship, and in any certificate of origin, &c.

Entries may be made in the several different forms hereafter described, according to the nature of the goods and the intention of the importer.

1 & 35 V. c. 108 s. 11 The importer of any goods shall describe the same in the entry thereof for importation according to the denominations, weights, measure, number, quantity, or value thereof, as set forth or required by any Act relating to the Customs, or in such other manner as the Lords of the Treasury or the Commissioners of Customs may at any time, or from time to time direct; and such importer shall make and describe a declaration at the foot of the entry of such goods that the particulars therein set forth are correctly stated; and it shall be lawful for the proper officer of Customs to call for the invoice, bills of lading, bills of parcels, and such other documents as relate to the goods as he may think necessary to test the accuracy of such entry; and every person in whose hands the same may be, shall produce the same when so required, subject in default to a penalty of £5; or if the declaration hereinbefore required to be made shall be false in any particular, the person making the same shall forfeit and pay the like penalty.

3 & 19 V. c. 96 s. 5 **6.—Special entries in exceptional cases.**—The Commissioners of Customs may permit the entries of goods in such form and manner, and on such conditions as they may direct, to meet the exigencies of any case to which the general laws and regulations may not be strictly applicable.

C.A. s. 68 **7.—Goods must be properly described in the entries.**—No entry or warrant for the landing of any goods shall be deemed valid unless the goods shall have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty, or may be imported, either to be used in the U.K., or to be warehoused for exportation only.

s. 69 **8.—Goods landed without entry, or falsely entered, or concealed in packages.**—If any package or parcel shall have been landed by or in pursuance of any entry, and any goods or other things shall be found in such package or parcel concealed in any way, or packed to deceive the officers, such package or parcel and all the contents thereof shall be forfeited; and if any goods be taken or delivered out of any ship or out of any warehouse, not having been duly entered, the same shall be forfeited; provided always that no entry shall be required in respect of the baggage of passengers, which may be examined, landed and delivered under such regulations as the Commissioners of Customs may direct, but if any prohibited or uncustomed goods shall be found concealed therein, either before or after landing, the same shall be forfeited, together with the other contents of the package containing the same.

B.O. 14 March, 65

The examination accounts of dutiable goods landed without entry are to be recorded at the back of the landing books, and such goods are to be entered in the stop books, which are kept in the Registrars' Offices. The Controller of Accounts' clerks who check the short copy slips are to be held responsible that the particulars of entry in the stop-book are noted thereon.

22 & 23 V. c. 37 s. 6

**9.—Fraudulent entries and concealment of goods.**—If any person shall cause to be imported goods of one denomination concealed in packages of goods of any other denomination, or shall directly or indirectly cause to be imported or entered any package of goods as of one denomination, but which shall afterwards be discovered, either before or after delivery thereof, to contain other goods subject to a higher rate or amount of duty than those of the denomination by which such package was entered, such package and all goods contained therein shall be forfeited, and every person shall forfeit and pay for every such offence a penalty of £100 or treble the value of the goods contained in such package at the option of the Commissioners of Customs.

M 8 April, 71

**10.—The value of imports to be given in the entries and to be checked by the officers.**—The Board having had their attention drawn to certain cases in which incorrect values have been declared by importers or agents when passing their entries for free goods as well as for goods paying duty on importation, or deposited in the bonded warehouses, and the Board having, with the view of issuing further directions to their officers again taken into consideration, the circumstances under which the Lords of the Treasury by their order of the 15th December, 1870, directed that in addition to the weights, &c., of goods furnished in import entries the values should after the 1st January last, be also inserted.

The Board are of opinion that it is essentially requisite that there should be perfect and continuous uniformity of practice in the collection of facts for statistical use, as it is by this means alone that trustworthy comparisons can be instituted for given periods of time, and as their Lordships in the above-mentioned order directed that the information as to values should be required from the importer on whom the responsibility for its approximate accuracy is fixed, the Board direct that in no instance is an officer to alter the values declared on importation without the concurrence of the importer, as this practice would be calculated to disturb the uniformity which should prevail in obtaining the particulars only from one source, and unless it should appear that there is a gross divergence from the probable value of the goods, the entries are to be accepted as correct.

If, however, it should be found that in the opinion of the officers, a serious discrepancy exists in the relation between quantities and values, the importer is to be at once called upon for an explanation, and the correction if necessary made.

The Registrars or other persons taking in the entry, and the officers who examine the goods at the various stations where the

entries are received, are therefore to exercise such scrutiny over the entries presented to them as will satisfy them of their general correctness, and where necessary, the officers may be supplied with a price current or other publication, with the view of assisting them in checking the values before the entries are forwarded to the Statistical Department.

A. 12 17 **11.—Lien on goods for freight—Power to shipowner to make entry.**—When the owner of any goods imported in any ship from foreign parts into the U.K., fails to make entry thereof, or having made entry to land the same or to take delivery thereof, and to proceed therewith with all convenient speed, by the times severally hereinafter mentioned, the shipowner may make entry of and land or un-ship the said goods at the times, in the manner, and subject to the conditions following:

1. If a time for the delivery of the goods is expressed in the Charter-Party, Bill of Lading, or Agreement, then at any time after the time so expressed.

2. If no time for the delivery of the goods is expressed in the Charter-Party, Bill of Lading, or Agreement, then at any time after the expiration of 72 hours, exclusive of a Sunday or holiday, after the report of the ship.

3. If any wharf or warehouse is named in the Charter-Party, Bill of Lading, or Agreement, as the wharf or warehouse where the goods are to be placed, and if they can be conveniently there received, the shipowner in landing them by virtue of this enactment shall place them on, or in such wharf, or warehouse.

4.—In other cases the shipowner shall place them on or in some wharf or warehouse on or in which goods of a like nature are usually placed; such wharf or warehouse being, if the goods are dutiable, a wharf or warehouse duly approved by the Commissioners of Customs for the landing of dutiable goods.

5. If at any time before the goods are unlanded or unshipped, the owner of the goods is ready, and offers to land or take delivery of the same, he shall be allowed so to do, and his entry shall in such case be preferred to any entry which may have been made by the shipowner.

6. If any goods are, for convenience in assorting the same landed at the wharf where the ship is discharged, and the owner of the goods at the time of such landing has made entry, and is ready and offers to take delivery thereof, and to convey the same to some other wharf or warehouse, such goods shall be assorted at landing, and shall, if demanded, be delivered to the owner thereof within 24 hours after assortment; and the expense of and consequent on such landing and assortment shall be borne by the shipowner.

7. If at any time before the goods are landed or unshipped, the owner thereof has made entry for the landing and warehousing thereof at any particular wharf or warehouse other than that at which the ship is discharging, and has offered, and been ready to take delivery thereof, and the shipowner has failed to make such delivery, and has also failed at the time of such offer to give the owner of the goods correct information of the time at which such goods can be delivered, then the shipowner shall before landing or unshipping such goods, under the power hereby given to him, give to the owners of the goods or such wharf or warehouse, as last aforesaid, 24 hours notice in writing of his readiness to deliver the goods, and shall if he lands or unships the same without such notice, do so at his own risk and expense.

68 GOODS WAREHOUSED SUBJECT TO A LIEN FOR FREIGHT, AND WHARFINGER LIABLE IF HE DELIVERS THEM AFTER NOTICE IN WRITING.

69 LIEN TO BE DISCHARGED ON PROOF OF PAYMENT.

70 **Deposit with warehouse owner.**—The owner of the goods may deposit with the wharf or warehouse owner a sum of money equal in amount to the sum so claimed as aforesaid, by the shipowner, and the lien shall be discharged, but without prejudice to any other remedy which the shipowner may have for the recovery of the freight.

s. 71 Warehouse owner may at the end of 15 days, if no notice is given, pay deposit to shipowner.

s. 72 If such deposit, as aforesaid, is made with the wharf or warehouse owner, and the person making the same does within 15 days after making it, give to the wharf or warehouse owner, such notice in writing as aforesaid, the wharf or warehouse owner shall immediately apprize the shipowner of such notice, and shall pay or tender to him out of the sum deposited, the sum, if any, admitted by such notice to be payable, and shall retain the remainder, or if no sum or balance is admitted, to be payable, the whole of the sum deposited for 30 days from the date of the said notice, and at the expiration of such 30 days, unless legal proceedings have in the meantime been instituted by the shipowner against the owner of the goods, to recover the said balance, or sum, or otherwise, for the settlement of any disputes which may have arisen between them concerning such freight or other charges, as aforesaid, and notice in writing of such proceedings has been served on him, the wharf or warehouse owner shall pay the said balance or sum over to the owner of the goods, and shall by such payment be discharged from all liability in respect, thereof.

s. 73 **Goods may be sold.**—If the lien is not discharged, and no deposit is made as herein-before mentioned, the wharf or warehouse owner may, and if required by the shipowner, shall, at the expiration of 90 days from the time when the goods were placed in his custody, or, if the goods are of a perishable nature, at such earlier period, as he in his discretion thinks fit, sell by public auction, either for home use or exportation, the said goods or so much thereof as may be necessary to satisfy the charges hereinafter mentioned.

s. 74 Before making such sale the wharfinger shall give notice by advertisement in two local newspapers, or one London daily paper, and one local paper, and also, if the owner's address is on the manifest or other document known to the wharfinger, give notice by post, but the title of a purchaser shall not be invalidated by default of such notice.

s. 75 **Application of proceeds of sale.**—The wharfinger shall apply the proceeds of the sale in the following order.

1. Payment of Customs or Excise duties (if sold for home consumption.)
2. The expenses of the sale.
3. In the absence of any agreement between the wharfinger and the shipowner as to the priority of their respective charges, precedence to wharfinger in charges.
4. Freight and other charges.
5. In case of agreement between wharfinger and shipowner, priority as per agreement.

Surplus, if any, to the owner of the goods.

s. 76 **Rent, &c., to Wharfinger.**—Whenever goods are placed in the custody of a wharfinger under the authority of this Act, he shall be entitled to rent in respect of the same, and shall have power from time to time, at the expense of the owner of the goods, to do all such reasonable acts as in the judgment of the said wharfinger are necessary for the proper custody and preservation of the said goods, and shall have a lien on the said goods for the said rent and expenses.

s. 77 The wharfinger is not bound by the Act to take charge of any goods which he would not be liable to take charge of if this Act had not passed; nor to see to the validity of any lien claimed by any shipowner under this Act.

126/20 **12.—Statistical returns.**—In the preparation of the Statistical accounts, the record of imports is to be taken from the Merchants' entries, subject to correction subsequently as regards goods liable to duty, when the official landing account is received, and as regards free goods, if on the receipt of the certificate of actual quantities obtained from the Merchant, Dock Company, or Wharfinger, there be found a discrepancy amounting to 10 per cent., either in excess or deficiencies, the officers are to send a certificate to that effect to the examiner; but if the difference does not amount to that percentage no notice is to be taken of it.

**Form of notice of Over or Short Entries of Free Goods required to be furnished by the Registrars in London and the Collectors at the Out-ports to the Statistical Department, under G.O. No. 136, 1870.**

**AMENDED RETURNS.**

To the Statistical Department for Free Goods.

| No. and Date of Entry. | Port from whence Imported. | Description of Goods. | More. | | Less. | |
|---|---|---|---|---|---|---|
| | | | Quantity. | Value. | Quantity. | Value. |
| | | | | | | |

*Custom House, Port of*

*day of* 187

All discrepancies between the quantities of sugar entered and actually delivered amounting to 5 per cent., instead of 10 per cent., as in the case of other free goods is to be notified to the Statistical Department in the form approved by G.O. 9, 1870.

**13.—Prime entries.**—If the goods be subject to duty and it is intended to clear immediately for home consumption a duty-paid entry should be passed. Duty-paid entries include prime and post entries.

**Example—Prime entry.**

*London Docks.* *Prime entry.*
*Ex Medusa, Wilson @ Cadiz.*
*British ship.*
**C. Boyd.*
*Mark.* *Nos.*
VPS 1/2 *Two butts sherry.*
*Two hundred and sixteen gallons white wine, strength under forty-two degrees.*
*Value* £108 0 0 *Duty* £27 0 0
10*th November*, 1871.
(*Signed*) **C. Boyd.*

* Importer's name.

When this form of entry is used the duty must be paid at the time of passing it. In London this entry is passed in the first division of the first branch of the Long Room.

C.C.A. s. 66 *B.O. 17 Jan., 1765

The entry should be for the whole or not less than *two-thirds of the quantity of the goods, and the importer must furnish two copies called "Bills," in which sums and numbers may be expressed in figures instead of in words at length.

The entry is forwarded by messenger to the Registrar, by whom a landing order and landing book are issued.

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The landing book (blue book) in which the entry is copied is forwarded to the station, and the goods are landed and forthwith examined by the proper officers, and if the entry has been made for a larger quantity than is found on examination, and the duty thereon exceeds a shilling, the merchant must be informed, and the fact stated in the landing book; but if, on the contrary, a greater quantity be found than that entered, a post entry is required for the amount deficient in the prime entry.

This is passed in the same office as the prime entry, and is forwarded to the Registrar at the dock, &c., who thereupon informs the landing officers.

Thus we will suppose the following to be the record of the examination of goods for which a prime entry has been passed.

**Example—Examination account (Blue Landing Book.)**

(*See preceding example.*)

*Crescent Quay, London Docks,*
*J. Smith, (Gauger).*
*11th November*, 1873.

| VPS | Lgth. | Head. | Bung. | Wet. | Contents. | Ullage. |
|---|---|---|---|---|---|---|
| 1 | 42- | 255 | 33- | 312 | 112 | 110 |
| 2 | 419 | 254 | 329 | 316 | 111 | 110 |
| *2 casks white wine* | | | | | | 220 |
| *Sample from No. 2 tested, under 42°* | | | | | | 216 *entered.* |
| | | | | | | 4 *to post.* |

**Example—Post entry.**

*Post entry.*

*London Docks.*
*Ex Medusa, Wilson, @ Cadiz.*
*British ship.* *C. Boyd.*
*Post—Prime* 10 *November*, 1873.
*Four gallons white wine under forty-two degrees of strength.*
*Value* £2 0 0 *Duty* 10s. 0d.
11 *November*, 1873. (*Signed*) *C. Boyd.*

Post entries are not required when the duty short entered is less than 1s.

Over entry.—In cases of over entry the merchant must have written information of the fact.

*For the return of over payments.—See Duties.*

Goods examined on a duty-paid entry are not to be delivered without an order (out of charge note) signed by the Examining Officer or Registrar.

14.—Sight Entries.—When the Importer has not sufficient information to enable him to furnish the information required for the before-mentioned entries, he may pass a sight entry.

Example—Sight entry.

*Sight entry.*

*London, Botolph Wharf.*

*Ex Leo, Jones, @ Genoa.*

*British ship. C. Boyd.*

| *Mark.* | *Nos.* | |
|---|---|---|
| LB | 54/63 | *Ten cases merchandize.* |

*I, Charles Boyd, importer of the goods above-mentioned do hereby declare that I have not received sufficient invoice, bill of lading, or advice from whence the quality or value of the goods above-mentioned can be ascertained.*

*Dated this 10th day of November, 1873.*

(*Signed*) *C. Boyd.*

Such entry being delivered to the Collector and signed by him constitutes the warrant for provisionally landing such goods to be examined by such importer in presence of the proper officers.

In London this entry is passed in the Long Room, and is forwarded by messenger to the Registrar for the station where the goods are to be examined, who, if the goods are dutiable, issues a blue landing book to the Examining Officers.

After the examination the sight is "perfected" by the importer, that is, a perfect entry is indorsed on the sight, or should the goods entered include free and dutiable goods and the importer wish to clear some of the latter and warehouse some, he will for perfecting his sight pass three entries.

**Example.**

*Indorsement on sight.*

*Botolph Wharf.*

*Ex Lee, James, @ Genoa.*
*French ship.*

*In part of sight.*

LB 51 55 *Two cases eight gallons olive oil, free.*
*Value £1 0 0*

*I, Charles Boyd, importer, do declare that the particulars herein stated are true.*

*(Signed) C. Boyd.*

---

*In part of sight.*

LB 56 57 *Two cases containing four gallons claret red wine under twenty-six degrees of strength.*
*Value £4 0 0* *Duty 4s.*

---

*In full of sight.*

LB 58 63 *Six cases brandy, spirits not sweetened, eleven gallons proof.*
*Value £11 0 0*

*To be warehoused at Botolph Wharf.*

11 November, 1873.

*(Signed) C. Boyd, Importer.*

*Garrard, J. Smith (Manager) 11.1.74.*

It is required by law that a sight entry be perfected in three days from the landing of the goods, but the Surveyors have discretionary power to grant three additional days, and the Commissioners of Customs have power to grant a further indulgence should they see fit,* otherwise the law directs that if the entry be not perfected within three days, the goods may be removed to the Queen's warehouse, and if the entry be not perfected within one month, the goods may be sold and the proceeds applied to the payment of duty and charges. And the overplus (if any) paid to the importer. The Surveyors are also, before delivery, to certify to the correctness of the same, by affixing their signatures and the date.

All goods, including private effects, examined on a sight entry should be certified by the surveyor.

Goods examined on a sight entry may be recorded in the pocket journal and the examination there certified by the surveyor, and the accounts should not be transferred to a blue book unless there are dutiable goods.

**15.—Warehousing entries.**—When the importer desires to avail himself of the privilege of depositing his goods in a bonded warehouse, and thereby postponing the payment of duty until the delivery of the same, if for home use, or to obtain entire exemption if for exportation, a warehousing entry must be passed.

**Example—Warehousing entry.**

*Warehousing entry.*
*London Docks.*
*King Alfred, Jones, @ Charente.*
*Marks.* *Nos.* *Brown, Smith & Co.*
BS&Co. 1/6 *Six hogsheads brandy, spirits not sweetened.*
*Value* £60 0 0 *To be warehoused.*
10 *November*, 1871.
(*Signed*) *Brown, Smith & Co.*

One copy or bill is required in the case of warehousing entries which can be passed at the Register Office at the Custom House, or the Register Office of the Dock where the vessel is discharging, or where the goods are to be landed, at the option of the importer.

On the entry being received, the landing order is issued by the Registrar, and forwarded to the officer in charge of the ship.

M In London, entries for wine are not to be passed, nor the
Jan. delivery orders for the same issued, unless such entries bear
71 the initials and stamp of the Collector of City dues on the face thereof.

The bills for warehousing entries are to be forwarded by the Registrar next morning to the Statistical Department, and the entries, after being copied into the landing books, are to be forwarded to the warehouse departments.

C.A. Goods, although entered "to be warehoused," need not be
.59 actually warehoused, but may be delivered at once should the owner further enter them for home consumption or for exportation.

& St. In the London and St. Katharine Docks and the Victoria Dock
ck Act (London) should the owner of the goods neglect to enter his goods
864 within 48 hours from the report of the ship, if the goods are such
111 as may be warehoused, the Company may pass a warehousing entry for the cargo, or any part thereof, the expense of passing such entry to be reimbursed by the owner or consignee.

.60 **16.—Entries for free goods.**—The entry for free goods is similar to, and can be passed in the same manner as a warehousing entry; it should be a transcript of the report; the goods must be described in accordance with the designations and denominations of the OFFICIAL LIST OF IMPORTS, and in every instance in which any denomination of tale, weight, or measure is affixed to the name of an article in this list, the
186 quantity of such article is to be exhibited under that denomina-
— tion, in addition to the value, which is in no case to be omitted.
70 Where a denomination of quantity is not attached to the article, the value alone is required.

*See Official List of Imports, article 39, also article 5.*

[redacted]

**For Free and Low Duty Goods.**

[illegible]

[illegible] 18[illegible]

[illegible]

| [illegible] | [illegible] | Description of Packages and Goods, Quantity or Value. |
|---|---|---|
| [illegible] | | *Fifteen boxes raw Fruit, uncertified.*<br>*22 Bushels.*<br>*Value, £7*<br>(Signed) *G. B. Lefroy,*<br>*Registrar.*<br>(Printed in blue ink.) |

*For landing Free Goods see articles Nos. 30, 31 and 32.*

**17.—A Bill of Store** is an entry applicable only to British goods, which after having been exported are imported into the U.K.

All British goods brought back into the U.K. being of such kind or description as if foreign, would be liable to any duty of Customs on importation, shall be deemed foreign, and liable to the same duties, rules, regulations and restrictions as foreign goods of the like kind or description; but if the same shall be brought back within five years from the time of the exportation thereof, and it shall be proved to the satisfaction of the Commissioners of Customs that they are British goods returned, the same may be entered by Bill of Store, containing such particulars and in such manner and form as the said Commissioners shall direct. Provided always that all corn, grain, meal and flour, brought into the U.K. shall be deemed and taken to be foreign goods, and all goods brought into the U.K. for which any drawback of Excise or Customs shall have been received on exportation, shall be deemed and treated as foreign, unless admitted to entry by special permission of the Commissioners of Customs and on repayment of such drawback; and all foreign goods on re-importation into the U.K., whether they shall have paid duty on their first importation or not, shall be liable to the same duties, rules, regulations and restrictions as if then imported for the first time. Provided also, that if any British goods brought into the U.K. bear the brand or mark of any British manufacturer, the same shall be admitted to entry as such, without a Bill of Store, if the proprietor of such brand or mark, or his legal representative, shall give his consent in writing to the delivery thereof.

**18.—Imperfect entries** are provisional entries usually passed by the Dock Company or the master of the importing vessel and on such entries the landing and examination of the goods are permitted.

The ship's report may be used as an imperfect entry.

In cases where the master wishes, at the time of making his report, to pass an imperfect entry for the whole cargo to be landed at such place or places as the vessel may be lying alongside, the copy of the report for the Out Door Department may be made to take the place of the entry by the master on his signing a statement at the foot to the following effect:—

I hereby enter the goods, with the exception of those reported in transit to be landed at in pursuance of the authority vested in me by section 67 of the Act 25 and 26 Victoria, chap. 63.

The same document may be also used as the landing order, provided the words of the usual order be printed or written beneath the above entry, as follows:—

To the officers superintending the discharge of the vessel master from You may allow the above

goods, except those reported in transit, to be landed, but not to be delivered without perfect entries being passed for the same.

This order is to be signed and stamped by the officer in the Long Room who takes the report, and to be forwarded to the officer on the station at which the vessel discharges or begins to discharge her cargo; and should the vessel proceed to a second or third place of discharge, then the officer at the first station is to note opposite each consignment of goods the packages landed at that station, and then forward the report to the officer at the second place of discharge where a similar course must be pursued, should the vessel proceed to another station for the purpose of completing the discharge of her cargo.

The copy of the report to be so used must contain all the usual particulars, and also have space, either by leaving a blank column or a blank leaf, to admit of the goods being written off in the same manner as at present required on the imperfect entry,

An imperfect entry for transit goods may be made in the same manner and in similar form, but in the landing order for these latter goods it must be specified that the goods are to be landed, and immediately deposited in the transit shed.

M. June, '50 M. July, '62 London.

Goods landed at the Legal Quays under imperfect entries, passed by the master or owner of the importing ship, are to be sent to the Queen's warehouse at the expiration of 14 days, if not duly cleared.

B.O. 9 Oct. 66

Illegal packages landed in the docks on an imperfect entry, if not cleared within 14 days from the date of landing, are to be sent to the Queen's warehouse for security—the Board being apprized, also the merchant or owner.

B.O. Feb. 4, 59

Packages reported as "effects," or externally bearing the appearance of effects, may be treaten as baggage and sent to the Queen's warehouse, although landed on an imperfect entry.

B.O. 4 July, 63

The locks securing packages of effects landed on imperfect entries, are not to be picked unless in the owner's presence until the expiration of six months.

B.O. 25 Aug. 63

Samples and packages of private effects not containing anything on which the duty is charged, when landed on imperfect entries may be passed without the Surveyor's supervision.

sp. Gen. O. Jan. 1, 69

**19.—Perfect entries to be passed for goods landed on imperfect entries.**—The orders for goods landed on imperfect entries are not henceforth to be copied into marble-covered books, but the following course is to be adopted.

On the completion of the discharge of the vessel, or as soon after as possible, the Examining Officer is to see that perfect entries are passsd for all goods landed on the imperfect entry, noting the same on the warrants; and in the event of any goods not being so entered within four days from the day of landing, they will cause such goods to be entered in the marble covered books, red or blue books, as the description of goods may render

necessary, application being made to the Registrar for the red or blue books that may be required.

The officers are however reminded that the examination of goods landed on imperfect entries, for which perfect entries have not been received, is to be made within seven days at the docks, and fourteen days at the sufferance wharves and legal quays.

When perfect entries for dutiable goods are not passed within a month, the accounts are to be transferred to the Warehouse-keeper's books, *i.e.* the red landing books.

**20.—Accommodation entries.**—These comprehend both warehousing and free goods entries, and are passed, in order to facilitate the *landing* of the goods, by the Dock Companies and wharfingers at the office of the Registrar for the station where the ship is lying.

In passing accommodation, warehousing, or free entries for cargoes, it is the practice in the London and St. Katharine Docks for the Company to mark across the warrant and bill "for landing only:" the goods may then be *landed* on such entries; but should any goods not be duly entered by the owners, &c., it is the duty of the officers to request the Company to pass perfect entries for the goods, and to these entries the goods should be carried to account.

It is usual for the Dock Company's Officers to acquaint the Registrar in cases where they have received notice that merchants' entries are not to be acted on, and the Registrar cancels the entry, and forwards the warrant to the Statistical Department.

**21.—Amendment of entries.**—The Collectors at the out-ports, when satisfied that fraud is not intended, may allow the amendment of entries in which goods are entered under a wrong denomination, and the difference of duty to the prejudice of the the crown does not exceed £10, forwarding to the Board the application of the parties with the report of the officers, and taking a deposit, not exceeding £2, to abide the Board's decision.

In the ports of London, Liverpool, Southampton, Folkestone, Dover, Hull, Dublin and Newhaven, the Landing Surveyors may allow the amendment of entries when the goods are entered under a wrong denomination or omitted to be specified in the proper entry, and where the amount of duty does not exceed 10s., such officers being satisfied that fraud was not intended.

In cases in which wine may have been entered at a higher rate of duty than that to which the same may be found to be liable after testing, the entries may be amended without special application to the Board in each case; the Inspector of Gaugers at the station indorsing the warrant that there is no objection thereto.

B.O. 2 May, 72

The Landing Officers are not to allow the value passed on the warrants to be altered without communication with the parties who entered the goods, and should any difficulty arise, the officers are authorized to call for the invoices, and in the event of their not being produced, to report the case for the Board's decision.—*See article* 10.

C.C.A. s. 74

**22.—Goods to be entered and landed within fourteen days**—If the importer of any goods shall not, within fourteen days, (exclusive of Sundays and holidays) after the arrival of the ship importing the same, make perfect entry, or entry by bill of sight of such goods, or if, having made such entry, he shall not land such goods within such fourteen days, or within such further period as the Commissioners of Customs shall direct, the officers of the Customs may convey such goods to the Queen's Warehouse; and whenever the cargo of any ship shall have been discharged within such fourteen days, with the exception only of a small quantity of goods, the officers of the Customs may forthwith convey such remaining goods to the Queen's Warehouse: and also at any time after the arrival of such ship, may convey any small packages or parcels of goods therein to the Queen's Warehouse, there to remain for due entry during the remainder of such fourteen days; and if the duties due upon any goods so conveyed to the Queen's Warehouse shall not be paid within three months afterwards, or within such further period as the said Commissioners may direct, together with all charges of removal and warehouse rent, such goods may be sold, and the produce thereof applied—first to the payment of freight and charges, next of duties, and the overplus, if any, shall be paid to the proprietor of the goods on his application for the same; but if such goods, or any of them shall be of a perishable nature, the Commissioners of Customs may forthwith direct sale thereof, and apply the proceeds in like manner.

Should the ship or goods be liable to quarantine, the time for entry and landing is to be computed from the time of release.

**23.—Amended form of notice to masters and owners of vessels in cases where the period allowed for the entry and landing of goods from the importing ship has expired.**—The claim for payment of the expenses of watching and guarding goods remaining on board vessels beyond the period of fourteen days, is to be made out on the back of this notice, which is, therefore, to be retained on board the vessel, and the Examining Officer is to indorse thereon the dates at which the vessel was reported and cleared, the number of days chargeable for watching or guarding, the rate per day, and the total sum charged.

NOTICE.

*To the Owner and Master of the Vessel*

*from*

TAKE NOTICE, that the fourteen days, exclusive of Sundays and holidays, within which all the goods imported in the said vessel are required by the 74th section of the Act 16 and 17 Victoria, chap. 107, to be entered and landed having expired, you will be held responsible for the payment of all expenses which may be incurred by or under the authority of the Commissioners of Her Majesty's Customs, in watching and guarding the goods remaining on board the said vessel, or in the landing thereof, and in the removal to the Queen's Warehouse of such of them as may be so removed; and also take notice, that the said vessel is under detention, and will, in the event of such expenses not being paid to the Collector, at the Custom House, continue to be detained in accordance with the 75th section of the said Act, and the 3rd section of the Act 30 and 31 Victoria, chap. 82, until the same shall be paid.

*Examining Officer.*

CUSTOM HOUSE,

18

**Indorsement on the above form,**

Vessel reported .. .. .. ..
Cleared .. .. .. .. ..
Number of days chargeable for watching
or guarding .. .. .. ..
at per day
£ s. d.
Amount payable .. .. .. ..

The overtime notice is to be delivered by the Examining Officer to the master or his representative personally. The date of delivery is to be noted in the front page of the official book, with the name and station of the person to whom delivered.

In London the Examining Officer should indorse thereon the dates on which the vessel was reported and cleared, together with an account of the deliveries made each day, for the information of the Surveyor, by whom the charge for watching the vessel is made, and to whom the amount is paid.

The practice in reckoning the time is to allow the day of report and the day of clearance in addition to the Sundays and holidays allowed by the 74th sec. of the C. C. Act.

**24.—When goods are not landed within 14 days the ship may be detained.**—Whenever any goods shall remain on board any im-

porting ship beyond 14 days after her arrival, or beyond such further time as the Commissioners of Customs may allow, such ship shall be detained by the proper officer of Customs until all the expenses of watching or guarding such goods, beyond such 14 days, or such further time, if any allowed, as aforesaid, at a rate not exceeding 5s. per diem, and of removing the goods, or any of them to the Queen's Warehouse, in case the officers shall so remove them, be paid.

The above section to extend to and include all vessels coming or brought into any port in the U.K., in respect of which any officer of Customs may be stationed in charge, either on board thereof or otherwise, for the due protection of the Revenue.

30 & 31 V. c. 82 s. 3

**25.—Time, place, and regulations for landing goods.**—No goods, except diamonds, bullion, lobsters, and fresh fish of British taking and imported in British ships, which may be landed without report or entry, shall be unshipped from any ship, arriving from parts beyond the seas, or be landed or put on shore on Sundays or holidays, nor shall they be so unshipped, landed, or put on shore on any other days except between the hours of eight o'clock in the morning and four o'clock in the afternoon, from the first day of March until the first day of November, and between the hours of nine o'clock in the morning and four o'clock in the afternoon from the first day of November until the first day of March, or during such other hours as may be appointed by the Commissioners of Customs; nor shall any goods be unshipped or landed unless in the presence or with the authority of the proper officer of Customs; nor shall they be so landed except at some legal quay, wharf, or other place duly appointed for the landing of goods; nor shall any such goods, after having been unshipped or put into any boat or craft to be landed, be transhipped or removed into any other boat or craft previously to their being landed without the permission of the proper officer of the Customs; and if any such goods shall be unshipped, landed, transhipped or removed contrary hereto, the same shall be forfeited; and if any goods shall be unshipped or removed from any importing ship for the purpose of being landed after due entry thereof, such goods shall be forthwith removed to and landed at the wharf, quay, or other place at which the same are intended to be landed, and if such goods are not so removed and landed, the same shall be forfeited together with the barge, lighter, boat or other vessel employed in removing the same.

C.C.A. s. 49

PERISHABLE GOODS ALLOWED TO BE LANDED, EXAMINED AND CLEARED PRIOR TO ENTRY.—To facilitate the landing of fruit and other perishable articles, the importers or their agents may make an application according to form prescribed (*see request note below*) to the Surveyor for the station, at any time within the legal hours, and if that officer be satisfied that the articles are of so perishable a kind as to render it necessary that they should be discharged before an entry can be passed, he may grant permission for the same to be immediately landed and examined during daylight,

M. 3 Aug. 44

under proper care, a deposit being made with the Office Surveyor, Custom House, to cover the expenses incurred by the officers' attendance. The perfect entry which should be passed as soon as possible, is to be noted in the marble cover book.

VIENNA BEER may be landed under similar conditions.—*See Beer.*

**Request Note.**

FORM OF REQUEST.

To the landing Surveyor stationed at

We have to request that the undermentioned articles, being of a very perishable nature, may be landed from the ship Master, from at Wharf, and, if found correct after examination, delivered upon a deposit of which, agreeably to the Board's Minute of 3rd August, 1844, has been lodged with the Office Surveyor, Custom House.

| Mark and Numbers. | Number & Description of Packages. | Goods. | Supposed Value. | Duty. |
|---|---|---|---|---|
| | | | | |

*A. B. Importer or Agent.*

*Dated*

A deposit of having been lodged with the Office Surveyor, Custom House, this request may be allowed upon condition that, if the importing vessel is not lying alongside of the Quay or Wharf above-named, the goods be removed thereto by craft, in charge of an officer, the Crown being put to no additional expense, and that the same be landed and examined during daylight.

*E. F. Surveyor.*

*To the Registrar of the Legal Quay.*

NOTES REFERRING TO GOODS ALLOWED TO BE LANDED AND CLEARED ON REQUESTS WITHOUT ENTRY.

BULLION LANDED AT THE OUT-PORTS.—All packages brought to the Out-ports, purporting to contain bullion, and which shall not be examined by the officers at the time of landing, are to be forwarded under seals of office to the Bank of England; and letters of advice containing the number and description of the packages which have been sent to the Bank, are to be transmitted to the proper officers in London, and in the Bullion Office at the Bank of England, in order that an officer may be dispatched to make the necessary examination of the articles before delivery; and no packages of bullion, whether landed in London or at the Out-ports, which may be sent to the Bank of England from the

Customs, will be delivered, except upon an order from an Examining Officer, which order is to specify that the package or packages therein referred to are out of the charge of the Customs Department; and the Examining Officers are to record in their blue tide books the date and time of their leaving the out-of-charge order with the officers of the Bank.

M. 24 Aug. 44

BULLION AND COIN are allowed to be landed and cleared upon a printed request (addressed to the Examining Officer) stating the weight and value, and upon production of the Bill of Lading. The request is forwarded to the Statistical Office.

Sometimes bullion and coin are cleared at the Mint, or at the Bank of England, the packages being forwarded in charge of an officer; in such a case the Registrar at the Legal Quays, being advised, appoints an Examining Officer to be present during the examination.

DIAMONDS are cleared upon a written request addressed to the Examining Officer on the Station. No statistical return is required.

**Request Note for Bullion.**

BULLION—REQUEST TO EXAMINE.—No. 21.

Port of London, 18

To the Examining Officer of Her Majesty's Customs.

SIR,

I request to have cleared the undermentioned packages of Bullion,

Ex the Captain @

| Number of Packages. | Number of Ounces | Value £ | Description. |
|---|---|---|---|
| | | | British Gold Coin. |
| | | | Foreign Gold Coin. |
| | | | Gold Bullion. |
| | | | British Silver Coin. |
| | | | Foreign Silver Coin. |
| | | | Silver Bullion. |
| | Total £ | | |

*Applicant.*

Examined and cleared packages as stated above.

Bill of Lading produced.

*Examining Officer.*

7. Empty packages, British returned, may be cleared upon a written request without passing a free entry.

Mats used as dunnage may be exempt from entry, and delivered as the necessary package of the goods with which they are imported.

**26.—Goods to be unshipped, unpacked, weighed, &c., at the expense of importer.**—The unshipping, carrying, and landing of all goods, and bringing to the proper place for examination, and weighing, putting them into the scales, opening, unpacking, re-packing, bulking, sorting, lotting, marking, and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper places of deposit until duly delivered, shall be performed at the expense of the importer.

**27.—Goods removed without authority forfeited.** If any goods shall be removed from any ship, quay, or wharf, or other place previous to the examination thereof by the proper officer of Customs, unless under the care or authority of such officer, or if any goods entered to be warehoused, or to be re-warehoused, shall be carried into the warehouse, unless with the authority or under the care of the proper officer of Customs, and in such manner, by such persons, within such time, and by such roads or ways as such officer shall direct, such goods shall be forfeited.

**28.—The Customs landing account, and the warehousing of goods.**—Upon the entry and landing of any goods to be warehoused, or within such period as the Commissioners of Customs shall direct with respect to the same, or any of them, the Landing Waiter, or other officer of Customs shall take a particular account of such goods at the quay or wharf at which they shall be so landed, or in the warehouse if they be goods of which the account is permitted to be taken in the warehouse, and shall cause to be marked on each package of which such account shall be taken, the contents thereof, and shall enter in a book prepared for that purpose, containing the name of the import ship and of the person in whose name they are entered, the marks, numbers and contents of each such package, the description of the goods, and the warehouse or place in the warehouse in which the same shall be deposited; and when the same shall have been so deposited with the authority of such officer he shall certify that the entry and warehousing of such goods is complete, and such goods shall from that time be considered goods warehoused; and if any such goods shall be delivered, withheld or removed from the proper place of examination before the same shall have been duly examined and certified by such officer, such goods shall be deemed to be goods not duly entered or warehoused, and shall be forfeited.

**29.—Duties to be paid on the quantities ascertained on landing, excepting for certain articles.**—The account of the goods so taken, as aforesaid, shall be the account upon which the duties payable upon such goods shall be ascertained when the

same shall ultimately come to be delivered, upon due entry for that purpose, and the same shall be entered, and the full duties due thereon be paid, according to the quantity taken in such account, without any abatement for any deficiency, except as hereinafter provided.

NOTE. The duty is charged on tobacco, wine, spirits, figs, currants and raisins on the quantity ascertained on delivery. *See Home Consumption.*

s. 110.

**30.—Hours for landing free goods.**—All free goods, whether to be landed or delivered overside, are allowed to be taken out of the importing vessel from 6 a.m. to 6 p.m., from the 1st of March to the 31st of October; and from 8 a.m. to 4 p.m. during the remainder of the year. In any case of discharge before and after the above hours the merchant is to be called upon to deposit an amount sufficient to defray the expense of the extra attendance of the officers required.

19 — 62

FREE GOODS IN BULK OR FIBROUS GOODS IN BUNDLES OR TRUSSES.—Cargoes consisting of free goods in bulk or of fibrous goods in bundles or trusses may be discharged by night as well as by day, the shipowners giving adequate notice of their intention to continue the discharge of vessels after the legal hours.

75 — 72

The Board desire to strongly impress upon the officers the necessity of frequent and careful rummages of vessels, especially when the vessels have arrived from ports at which tobacco can be easily obtained, such as those named below; the Examining Officers in making their visits should not only take care that the Out-door Officers are on duty, but they should also examine the holds of vessels, and see the goods that may be delivered, as far as they can do so, for the purpose of preventing frauds by the landing of goods liable to duty.

134 — 72

*Regulations to be observed on the discharge of cargoes of free goods in bulk, or of fibrous goods in bundles or trusses from ships, before or after the legal hours.*

1. That the privilege conceded by General Order 75, 1872, be confined to vessels having entire cargoes of free goods, as mentioned therein, and be not extended to such goods forming part of mixed cargoes, and be only allowed at ports or stations where there is a sufficient staff of officers to protect the Revenue, and not until after report of the vessel and entry of the goods:

2. That a written notice be furnished to the proper officers at the port of discharge by the parties desirous of availing themselves of the privilege, stating the time during which it is proposed to continue the discharge of the cargo:

3. That all vessels discharging free goods mentioned in the above General Order, during the night, be placed in charge of the patrol, if they can sufficiently guard the Revenue, or of Out-door Officers specially appointed for the purpose.

4. That when there are more vessels than one discharging on the same station, one Out-door Officer be placed in charge of as many vessels as he can efficiently watch:

5. That the Surveyor do make an occasional visit at uncertain hours when the discharge of goods specified in General Order 75, 1872, is prolonged to late, or began at very early, hours; but when a vessel works not more

than two hours before or after the legal hours, such visits will not be generally necessary, unless such extra work be continued for several days:

6. That vessels from ports where tobacco can be easily procured be subjected to more strict supervision than vessels from other ports, and therefore the visiting and rummaging of such vessels should be more frequent:

7. That vessels discharging in rivers where Examining Officers are continuously employed night and day on waterguard duty, be visited by such officers when practicable, at least once during the night and once in the morning, and that such vessels be doubly boarded.

8. That vessels discharging free goods during the night be rummaged at such times, in addition to the rummages which should if possible be made daily during the legal hours, such night rummages being entered in the blue book, and a return of them is to be made monthly to the Collector:

9. The Examining Officers are to visit, at uncertain times, at least once or twice a week, vessels discharging the goods specified in the General Order 75, 1872, and working only for one or two hours before or after legal hours, but oftener in cases of suspicion. If the vessels work for more extended time, one visit by the Examining Officer at uncertain and varied hours during each night, and one in the morning, will be generally sufficient. Such visits to include all vessels working on the station at the time of the visit.

10. The Inspectors of Patrol, where such officers exist, are to make the visits before and after the legal hours to Vessels discharging free goods on their stations.

11. The Collector or Inspector-General may, at his discretion, direct the Surveyors to make special visits, independent of the regular visits required by these regulations once or twice a month, especially to vessels from ports where tobacco can easily be procured.

12. Examining Officers employed on waterguard duty, or as Inspectors of Patrol, or Patrol Out-door Officers, when on their regular turn of duty in any of those capacities, will not be paid for their attendance or visits to vessels discharging free goods under the General Order 75, 1872.

13. Out-door Officers doubly boarded will not be paid overtime for attending to the discharge of free goods in bulk during their appointed watches.

14. Out-door Officers not boarded or not on patrol duty, employed before and after the legal hours, will be paid overtime for the actual number of hours so employed. unless relays of officers, as in the patrol, be employed, in which latter case they will not be paid for overtime at whatever hours of the day or night they may be on duty.

15. If officers are required to wait before or after the arrival of any vessel, the time during which they are so detained, until the cargo be duly reported, and the discharge of the vessel be commenced, is to be charged to the party at whose request the attendance is given, and in like manner, if notice to work be given, and the officers have been required to attend at any stated hour, and the vessel does not then work, the officers will nevertheless be entitled to payment for one or two hours as the case may deserve, and such payment is to be borne by the party making the request.

16. Officers making occasional visits to vessels working overtime will not be paid for the whole time the vessel is working, but only for the time occupied in the visits—say one or two hours—or such time as the circumstances of the case may justify.

These rules, being intended for the general guidance of the officers, are not to be considered as binding in cases which, from peculiar circumstances, may be deemed to require special arrangement. In such cases the superior officers, being responsible for the due protection of the Revenue, are to exercise their discretion in regard to such supervision as they may consider the case demands.

MEMORANDUM.

*A list of the principal foreign ports at which tobacco can be easily obtained.*

| | | | |
|---|---|---|---|
| Bremen | Amsterdam | Antwerp | Baltimore |
| Dantzig | Dordt | Brussels | New Orleans |
| Hamburg | Harlingen | Ghent | New York |
| Memel | Rotterdam | Ostend | |
| Stettin | | | Quebec |
| Tonning | | | |

M. 16 May, 60 **31.—Free goods may be delivered by the Examining Officer without the Surveyor.**—The Board, with reference to the recent alterations in the tariff, and the practice that has existed in regard to the delivery of certain free goods by the outdoor-guard, direct that all goods free of duty be in future delivered by the Examining Officer, without being detained for examination by the Surveyor or Inspector, the latter officer, however, exercising a general supervision over, and frequently examining such packages as he may see fit.

70 / 61 **32.—Vigilance to be exercised in the examination of free goods,** *see also article* 30.—Several instances having recently occurred in which tobacco and segars have been found concealed in packages of toys, manufactures of cotton, and other goods, the Board feel themselves called upon, with a view to the protection of the Revenue, to enforce a more strict examination of packages entered as containing free goods, and they therefore direct that whenever goods free of duty are imported from any country in which tobacco is an unrestricted article, or can be cheaply purchased, that not less than one package out of five of every mark, instead of one in five out of each entry, as has heretofore been the practice, be in future examined by the Examining Officers, whose examinations are to be checked by the Surveyors as often as opportunity may offer, and the Surveyors are to visit every Officer on their stations at least twice a day, at uncertain periods, observing to record the time, and the examination made of such goods as may have been inspected by them.

The Board also direct the Inspector-General of the Out-Door Department to inspect, as frequently as opportunity may offer, the pocket journals of the Examining Officers, and to re-examine such packages as he, in the exercise of his discretion, may select.

In issuing these directions the Board rely upon the Surveyors and the Examining Officers not to subject packages containing goods of value, in which it is almost impossible for tobacco to be concealed, to more rigid examination than is absolutely necessary; at the same time, however, it is to be distinctly understood that the responsibility of making an examination of all goods sufficiently rigid to afford protection to the Revenue, must rest with the Surveyors, who, in timing their visits to the several stations, are to take care that they are made both early and late, in order that no delivery of goods may take place either before their arrival in the morning, or after their departure in the afternoon, without their having the power of checking the proceedings of the Examining Officers.

**33.—Vessels discharging at more than one port.**—In all cases where vessels discharge a portion of their cargoes at one port, and proceed to another port to land the remainder, a copy of the report with an account of the goods first landed is to be sent to the port to which the vessel may be bound, and a certificate of the due landing of the remainder of the cargo is to be transmitted to the Collector and Controller at the port where the vessel first reported; and these officers are to take care that the certificate be attached to the original report.

Vessels arriving from the Out-ports where they have discharged part of their cargo, are to report the goods for London *in extenso*.

The Brokers are to apply to the Board at once for such amendments of reports as may be necessary to enable the officers (the Surveyors and special officers in London) to transmit certificates of the landing or otherwise of the goods reported for London to the Collector at the Out-ports, to enable him finally to jerque the ship, and call upon the master to amend his report in respect of any discrepancies in the whole cargo, according to existing regulations.

**34.—Clearance of ships inwards.**—When the import cargo is discharged the Examining Officer finally rummages the vessel, and checks the stores remaining on board with the record in the first blue book (*see article* 35); he disposes of the stores in accordance with the *store regulations* (*which see*) and then calls on the master for the production of the BB or CC certificate, as the case may be, and in the event of the same being forthcoming he issues the clearing note, and, if any stores remain on board, the ship's store certificate.

The clearing note is forwarded by the Examining Officer to the office of the Principal Searcher, and it there awaits the clearance outwards of the vessel, and is then used as the entry outwards, the proper particulars being indorsed on it by the master or his agent.—*See Exportation, article* 16.

**Ship's Clearing Note.**

I HEREBY CERTIFY that I did this 15*th* day of *November*, 1873, personally rummage the ship *Tinnevelly*, *Bond*, Master, from *Tuticorin*, now lying *in St. Katharine Dock*, and to the best of my knowledge, have left no goods on board, either customable or prohibited, except what is hereafter noted.

*H. C. Macey, Examining Officer.*

SHIP'S STORES (if any).

*Under seal.*

22*lbs. Tea.*
30*lbs. Coffee.*
1½ *gallons Lime Juice fortified.*

Entered this day of 187

*For

* Ballast or Cargo.

*Examining Officer.*

In London, the lower part of the above form is not used, excepting for the cattle boats at Thames Haven; at that station the Examining Officer takes the declaration of the master and clears vessels departing in ballast, forwarding the documents to the office of the Principal Searcher.

**The BB Certificate.**

**(BB) FOREIGN-GOING SHIP.**

No.

CERTIFICATE FOR CLEARING INWARDS.

| Name of Master. | Name of Ship. | Official Number. | Port belonging to. | Registered Tonnage. |
|---|---|---|---|---|
| | | | | |

| Port of Discharge. | From whence arrived. | Payments. | £ | s. | d. |
|---|---|---|---|---|---|
| | | Fees.... | | | |
| | | Forms.. | | | |
| | | Total | | | |

I CERTIFY that the above named Master has this day deposited with me his Agreement, Official Log Book, also a list of his Crew, and all other documents required (pursuant to the provisions of the Statute in that behalf) on his return voyage from
and has paid the fees above mentioned.

*Dated at*

*Shipping Master.*

*Day of* 18

The "BB" certificate is issued by the Superintendent of Mercantile Marine to vessels entered inwards, and certifies that the master has deposited his agreement and official log book with the Superintendent, has accounted for the whole of his crew, and, if any of the seamen have died, has settled the accounts for their wages and effects, and has paid the fee on the tonnage of the vessel.

This certificate is withheld when the master cannot produce his agreement, or has lost or mutilated his official log book, or has not settled the deceased seamen's accounts.

*For the AA and CC certificates see Clearance Outwards of Ships.*

**35.—The officers' first blue tide book.**—In order to illustrate the Customs system of supervision of import ships, and to shew fully the working of the regulations under which the cargoes of such vessels are landed, we give examples of the books kept by the

officers engaged in this branch of the service; these books are respectively known as the blue tide books, the red tide books, and the marble cover book.

The first blue tide book is given by the Examining Officer who boards the ship on her arrival to the officer who is left in charge of the vessel; records are subsequently made in the book by supervising, examining and subordinate officers, the purport and nature of which are explained by the side notes.

THE OFFICERS' FIRST BLUE TIDE BOOK.

*Front outside cover.*

2239 (*a*)
7.11.72

Outdoor Officers'

Blue Book.

*6th November*, 1872. (*b*)

(*a*) Registrar's Rotation Number.

(*b*) Date of boarding

4 Leaves.

*Tinnevelly.*

*Bond.*

*Tuticorin.*

*F. S. Taylor* (*c*)
*O.D.O.*

(*c*) Name of officer boarded.

*Cleared* (*d*)
8/11
*J.B.*

(*d*) Officer cleared by the Examining Officer on the ship entering the Dock.

*J. H. Mortimore* (*e*)
*Examining Officer.*

(*e*) Signature of the boarding Examining Officer.

The date of boarding, the name of ship, master, and port from which bound, are recorded on the cover of the Blue Book by the officer immediately after boarding.

THE OFFICERS' FIRST BLUE TIDE BOOK.

*Front cover, inside.*

| | | | | |
|---|---|---|---|---|
| | 9 | *Nov.* | 11 *a.m.* | *C.B.* |
| Tide Sur. Instr. | 11 | ,, | 3 *p.m.* | *C.B.* |
| | 13 | ,, | 11 *a.m.* | *C.B.* |
| | 14 | ,, | *noon* | *C.B.* |
| | 15 | ,, | 11½ *a.m.* | *C.B.* |
| | | | *Offr. provd.* | *C.W.* |

The Landing Surveyor here notes his visits to the officer in charge during the working of the ship.

This is a note by the Rummaging Examining Officer on his first visit, that the officer boarded is provided with proper sleeping accommodation.

THE OFFICERS' FIRST BLUE TIDE BOOK.

*Folio* 1.

*Issd.*

1 *M.B.* 12 *leaves.*

1 *R.B.* 2 ,,

*J.S.* 8/11

1 *B.B.* 2 *leaves.*

*J.S.* 11/11

An account is here kept of the tide books issued for the ship by the Registrar.

THE OFFICERS' FIRST BLUE TIDE BOOK.

*Folio.* 1a.

*Brit.*
452
———
13

*Gravesend Reach,*

7 *Nov.*, 1872.

*Rummaged and found Stores.*

½ *gall. Spirits.*
10 *bott. Wine.*
100 *Cigars.*
8 *lbs. Tobacco, ull.*
28 ,, *Tea.*
60 ,, *Coffee.*
3 *galls. Vinegar.*
5 *bott. fortd. Lime Juice.*

———

*Under seal* (627) *from the above in side cabin.*

5 *bott. Lime Juice, ull. case.*
4 *lbs. Tobacco in a bag.*
26 ,, *Tea, ull. canister.*
50 ,, *Coffee*, 1 *full bag.*

*a.m.* 8
———
9

*C. Wilson.*

This is the record of the Examining Officer who rummages the ship: the first entry means that she is a British ship, the figures 452 indicate her registered tonnage, and beneath is the number of the crew, master and mates inclusive.

These particulars are noted as a guide to the allowance of stores, for although foreign and British ships are placed on the same footing as regards stores, yet, as the allowance is restricted to the actual requirements of the crews, and while the crews of foreign vessels chiefly live on board the ship when in port, and British sailors do not, a difference in the allowance of stores practically results.

THE OFFICERS' FIRST BLUE TIDE BOOK.

*Folio 2.*

*St. Katharine Docks.*

8.11.72.

*Re-rummaged—no stores in addition.*
*Examined seal, all correct.*
*Cleared Officer to Gravesend 3/.*

*a.m.* 9¼
———
9.40 *J. Buchan.*

9.11.72. *Re-rummaged—ship silent.*
*p.m.* 2.45 *correct.*
———
3
*H. C. Macey.*

11.11.72. *Re-rummaged—visited at work, all correct.*
*a.m.* 10¼
———
10¼ *J. Buchan.*

11.11.72. *Re-rummaged—ship at work, correct.*
*a.m.* 10.45
———
11 *H. C. Macey.*

*Issued 1lb. Tobacco.*
*Re-sealed* (715)

13.11.72 *Re-rummaged—vessel at work, all correct.*
*a.m.* 11.35
———
11.50 *Chas. Buchanan.*

This note is by the Examining Officer who rummages the ship on her arrival in the dock, and who clears the officer boarded at Gravesend. Should the ship discharge in the river, the officer continues on board until the final discharge of the cargo, *i.e.* till the vessel is cleared inwards.

The Examining Officers are enjoined to frequently rummage vessels on their stations during the delivery of the cargoes, noting such rummage and the time occupied in their pocket journals and in the tide-waiter's blue book, and, by a careful examination of the stores left on board on the vessels arrival, to ascertain whether the quantity consumed appears to have been fairly expended; and in case they discover good grounds to suspect that any part has been improperly disposed of, to report the fact in writing.

THE OFFICERS' FIRST BLUE TIDE BOOK.

*Folio 2a.*

Tide Sur. Instr.

*St. Katharine Dock,*

*15th Nov., 1872.*

*British*
452

13

*Rummaged, cleared and left stores.*

½ *gall. Spirits.*
8 *lbs. Tobacco.*
26 „ *Tea.*
50 „ *Coffee.*
1½ *gall, fortd. Lime Juice.*
2 „ *Vinegar.*

---

*Under seal in side cabin.*

22 *lbs. Tea, in canister.*
80 „ *Coffee, in bag.*
1½ *gall. fortd. Lime Juice in case.*

*Satisfied,*
*H. C. Macey.*

*p.m.*
2.30 *B.B. produced.*

3.30 *O.B. Ceylon.*

*Clearing Note delivered to Master.*

As soon as any vessel has discharged the whole of her cargo, both the Examining Officer and the waterman is to proceed on board and make a strict rummage in all parts of the vessel. The Examining Officer also is to use all possible means to ascertain whether any goods are concealed under the ballast, or in any other part of the ship, taking care not to leave on board, for the use of the crew a greater quantity of stores, &c., than is specified in the table given below, and that the particulars thereof, and the quantity and description of each article, and the wet inches of all liquids of surplus stores secured under seal and Queen's lock, or sent to the Queen's Warehouse, as well, also, all goods left on board for exportation, be entered in his pocket journal, the tidewaiter's book, and in the clearing journal; and he is, at the time of clearing, to give the master a certificate specifying all the goods so left for exportation, the quantities and description of the stores and other articles left on board for ship's use, distinguishing therein, and also in the tidewaiter's book, such as are secured under the official seal and the Queen's lock from those that are left out for immediate use; and should the quantity left on board for any foreign ship be expended previously to the vessel leaving the port, and shall appear to have been fairly consumed, he may, (if required), under the sanction of

the Collector or Surveyor, allow such further supply as may appear necessary, taking care to note in his pocket journal and on the certificate the quantities so given out, and to secure the remainder under the official seal and the Queen's lock.

As soon as the vessel shall be finally cleared he is to discharge the officers therefrom, giving them a note specifying the day and the hour they were cleared from the ship.

The Examining Officer is also to take care that before the officer is removed from the vessel all expenses for extra attendance of officers beyond the period allowed by law have been paid, and that the documents required by the Merchant Shipping Acts, &c., are produced, and that if not produced the officer is to be kept on board at the parties' expense until the law has been complied with.

**Surplus stores** are to be secured in the Queen's Warehouse for the use of the vessel on her outward voyage. But if the vessel is about to proceed forthwith on another foreign voyage, they may be left on board under official seal if a suitable place be provided in which they may be deposited.

STORES WHICH MAY BE LEFT ON BOARD BRITISH AND FOREIGN VESSELS ARE NOT TO EXCEED THE UNDERMENTIONED QUANTITIES.—

For each of the crew on board (excepting the master and mates), spirits, 1 pint; tobacco, ¼lb; tea, 3oz.

For the mates, double allowance of each article.

For the master, double the allowance of a mate.

In addition to the above, the following articles to be left for the whole crew, including the master and mates:

20lbs coffee or cocoa 30lbs dried fruit

6 doz. bottled beer

Not any of the above-named stores are to be left on board vessels the crews of which (including the master and the mates) are paid off.

THE OFFICERS' FIRST BLUE TIDE BOOK.

*Folio 4.*

Contr. O.D.D. Jan. 17 65

*6th Nov.*, 1872.

*Boarded p.m.* 9.

*Anchored off the Rosherville Pier.*

*p.m.* 10.

*Master and Mate informed relative to small packages.*

Insp. Gen. 8 Feb. 60

*7th Nov. Under weigh a.m.* 11½, *entered St. Katharine Docks, p.m.* 4.45.

*F. S. Taylor,*

*O.D.O.*

*H.C.M.*

The Surveyor at Gravesend is requested to direct the Out-door Officers to record at the back of the blue book the places where and the time at which the vessels bring up during their passage up the river, and also the day and hour when they reach the place of their discharge.

Several instances having occurred of small packages reported as cargo being taken on shore by the masters and others, without the knowledge of the officers of Customs, the tide-waiters are not to fail in future, on being boarded upon a vessel either at Gravesend or in London, to request the master and mates not to deliver or take on shore any package of bullion or other articles before it has been examined and passed by the Tide Surveyors, apprising them that by so doing the master of the vessel will be liable to a heavy penalty, which will be rigorously enforced against him. The tidewaiter will also note in the blue book that he so apprized the master and mates of the vessel, adding their signature to such request.

THE OFFICERS' FIRST BLUE TIDE BOOK.

*Folio 4a.*

| | | | | |
|---|---|---|---|---|
| 1872. | | | | |
| *Nov.* | *7th* | *Reported* | | *H.C.M.* |
| ,, | *8th* | *Silent* | | *H.C.M.* |
| ,, | *9th* | ,, | | *H.C.M.* |
| ,, | *10th* | *Sunday* | | *J.B.* |
| ,, | *11th* | *At work,* | 500 *bags,* | *J.B.* |
| ,, | *12th* | ,, | 2,000 *bags* | *H.C.M.* |
| ,, | *13th* | ,, | 400 *casks* | *C.B.* |
| ,, | *14th* | ,, | 1,500 *bags* | *H.M.C.* |
| ,, | *15th* | ,, | 200 *casks*<br>80 *pkgs.* | *H.M.C.* |

Should it be satisfactorily shewn that the time has been fairly occupied in discharging the cargo, the Board commonly relieve the owner from the expense of watching beyond the 14 days allowed, and for this purpose an account is kept of the working.

THE OFFICERS' FIRST BLUE TIDE BOOK.

*Inside back cover.*

Tide Sur. Instr.

*Night visits.*

*Gravesend Reach.*

7/11 *a.m.* 5 *C.W.*

*St. Katharine Dock.*

7/11 *p.m.* 7 *H.C.M.*

The Examining Officers are directed to make their visitations in the most private manner, and to note the date and hour of their day visits on the outside cover of the tidewaiters book, and their nightly visits on the inside cover.

Furthermore, in the blue book is recorded the examination of the master's and sailors' effects.

**36.—The officers' second, &c., blue tide books.**—This book is used for recording the tally of dutiable goods removed by lighter from the import ship to another station for examination. It is kept by the officer in charge of the ship, who, on receipt of the landing order, permits the goods to be put on board the lighter, noting in his blue book whether "From the Quay" or "From the Ship," the name and number of the lighter, the place at which the goods are to be landed, and the exact time of the departure of the craft from the vessel. The officer at the same time makes out a lighter note, recording the above particulars on it, and especially noting all packages which are broken or injured. The officer is not to allow the lighter to leave the ship's side with the goods in charge of the lighterman only, until he receives the permission of the visiting Examining Officer, which will be shewn by that officer indorsing on the landing orders that the goods may be so conveyed; the officer is thereupon to state the fact in its proper place on the face of the lighter note, and in his book, and then hand the lighter note to the lighterman. In all cases, more especially of goods entered by sight or captain's imperfect entry, (which are to be specially mentioned on the request note,) the officer is to forward a request to the Examining Officer at the quay station for an Out-door Officer to go in charge; and, on the arrival of such officer, the lighter note is to be handed to him, and he is to accompany the goods in the lighter to the place of landing: but if the request note is returned marked "No officer available," the goods may be taken in charge of a lighterman.

*** When goods have been shipped from the quay, they have been already tallied in the red book, and must be again tallied in the blue book on being put on board the lighter.

*Example.*

*From the Quay into craft "Silence," No. 365.*

1.11.72. *Tallied per sling.*

| *Cases of Brandy.* | *Cases.* |
|---|---|
| 5. 5. 5. 5. 5. 5. 5. 5. 5. 5 | 50 |
| 5. 5. 5. 5. 5. 5. 5. 5. 5. 5 | 50 |
| *In charge of Lighterman.* | 100 |

*Left* 1.30 *p.m.*

*W. J. Taryetts, O.D.O.*

*Recd. J. Wilson, Licensed Lighterman.*

The delivery into craft of transhipment goods other than tobacco, spirits, and tea, may commence as soon as an officer is applied for, provided the stowage in craft is so made that the officer on arrival can take account.

Transhipment goods may not be delivered into a lighter containing any other goods.

In all cases the lighterman's receipt is to be taken in the book, and no goods are to be delivered except into the craft of licensed lightermen.

Should the second blue book not suffice, the accounts are continued in books bearing successive numbers.

**37.—The red tide book.**—The red tide book is used only in the docks, London; it is issued by the Registrar to the officer in charge of the ship, and in it is recorded a tally of all dutiable goods landed on the quay at which the ship is discharging, and also goods, &c., landed on imperfect entries, including sight entries. In all instances a tally is to be taken of tea, tobacco, coffee, wine in casks, raisins from Denia, spirits, goods to be transhipped, and all dutiable goods landed for removal to any other station than where the ship is lying.

THE RED TIDE BOOK.—*Example.*

*Landed at C. Warehouse.*

*Boxes Raisins.*

*Tallied as per set.*

10.10.72.

| | *Boxes.* |
|---|---|
| 24. 24. 24. 24. 24. 19 | 139 |

*Compared, and agreeing with Dock Co.'s Tally.*

*D. Fitzgerald, O.D.O.*

---

*Landed at C. Warehouse.*

*Barrels Currents.*

31.10.72.

*Tallied singly.*

| | *Barrels.* |
|---|---|
| [illegible] | 50 |

*Compared, and agreeing with Dock Co.'s Tally.*

*C. Osborne, O.D.O.*

---

*Landed at C. Warehouse.*

*Boxes Raisins.*

31.10.72.

*Tallied per Truck.*

| | *Boxes.* |
|---|---|
| 30. 30. 30. 14. 31. 14. 6. 2 | 157 |

*Compared, and agreeing with Dock Company's a/c*

*G. Doran, O.D.O.*

The officer records the tally of each parcel of goods, and states under it whether or not it agrees with the Company's tally.

All packages taken to the baggage warehouse are entered in the last folio of this book by the baggage officer, and such entry is signed by him.

After the goods are landed the book is handed over by the officer in charge of the ship to the special, who, having ascertained whether or not the goods are reported, returns the book to the Registrar, who forwards it to the Jerquer.

The Surveyor notes his visits to the ship within the cover, at the beginning of the book.

**38. The marble-covered book.—Examination of free goods.**—All the entries passed for FREE GOODS to be discharged from a certain ship are recorded in the marble-covered book issued for that ship, and all examinations of free goods made at the station or in craft alongside the ship are shewn in such book.

In the case of goods removed, the examinations made at the stations to which the goods are removed are not recorded in the marble-covered book, but the officers making such examinations return the warrants to the Examining Officer at the station where the ship discharged, and the warrants are attached to the marble-covered book.

When examining free goods the Examining Officer indorses the warrant with the particulars required for statistical purposes, that is to say, the quantities, value, &c., in accordance with the tariff description *(see articles* 16 *and* 39*)*; and he records the marks and numbers of the several packages examined, the name of the station at which the ship discharged, the date of the ship's voyage, adding his signature in full and the date of examination; he also enters the particulars of examination in his pocket journal.

For ships in the docks the marble-book is issued by the Registrar, but for vessels in the river by the Examining Officer.

On receipt of the landing order (printed in blue ink, *see article* 16) the officer in charge of the ship enters it in the marble-covered book, as shewn in the following examples. The landing orders are finally attached to the marble-covered book.

## IMPERFECT ENTRIES.

THE MARBLE-COVERED BOOK.—*Example A.*

*17th October*, 1872.

*Imperfect.*

*Landed at B. Warehouse.*

*.* 43 *bales Wool.* (122) *Fol.* 5 — *Extd. bales Wool* *E. Johns.* 17-10

× × 70 *bales grass.* (754) *Fol.* 4 — *Extd. bales Grass* *E. Johns.* 17-10

AB *bags Seed.* (536) *Fol.* 8 — *Extd. bales Seed* *E. J.* 17-10

RR 49 *cases Gum.* (539) *Fol.* 10 — *Extd. 2 casks Gum* *E. Johns.* 17-10

JCR *Casks Almonds,* " " — *Extd. cks. Almonds* *E. Johns.* 17-10

**On the completion of the** discharge of the vessel, or as soon after as possible, the Examining Officer should see that **perfect entries are passed for all goods landed** on imperfect **entries,** and when so **entered** he should note the fact on the imperfect entry warrant.

**Should** any goods not be so entered within **four** days from the **day of** landing, the Examining Officer should **cause such** goods to be entered in the marble-covered **book,** red or blue book, **as the** description of goods may render necessary, and the delivery must in those books be subsequently accounted for.

Where goods cannot be examined they must be tallied in the **red book in the same manner as in the case of sight entries.**

GOODS EXAMINED ON THE STATION WHERE THE SHIP DISCHARGES.

THE MARBLE-COVERED BOOK.—*Example B.*

*Reported.*

539

*St. Katharine Dock.*

18.10.72. *J. Riga & Co.*

BG 1/49 49 *cases Gum.*

D 1/220 }
DD 1/116 } 336 *serons Almonds.*

---

18-10-72. *Landed.*

*E. Snell.* †

*Cleared Almonds and Gum.*

*E. Johns,* ‡

7.11.22

*Dock account.*

| | cwt. | qrs. | lbs. |
|---|---|---|---|
| *Gum....* | 142 | 3 | 18 |
| *Almonds* | 518 | 1 | 7 |

*Value as entered.*

*Examined serons Almonds Nos. 87, 24, 15, 81 cases Gum. E. Johns, 9.10.72.*

The officer in charge of the ship examines the report, and notes as here shewn, if the goods be reported or not, as the case may be.

† The officer in charge of the ship.

‡ The Special.

When the goods are landed, the Special examines and clears them, making the record on the face of the warrant, and also in the marble-covered book. The Dock Company present an out of charge note with the weights, tale or measures, according to the nature of the goods; these particulars are noted in the marble-covered book, and also infaced by the Special on the warrant.

GOODS DELIVERED OVERSIDE.

THE MARBLE-COVERED BOOK.—*Example C.*

*Reported.*

1221

*Overside.*

17.10.72.

*Dalton & Terry.*

O O } *42 bales Sheeps' Wool.*

12,600 *lbs.*

*Value*, £840.

*Exam. 7 bales Wool, E. Johns, 19.10.*

*From the Quay,*

Packages.

*Dock Company's a/c* 42

*Into craft "Ann,"* 1021

*D. Snell.*

*Cleared Wool,*

*E. Johns,*

7.11.72.

The term "OVERSIDE FOR REMOVAL" is applied to goods delivered from a ship into a lighter to be landed for examination at another station.

When such goods are partially examined in the lighter before she leaves the ship's side, they are said to be "EXAMINED FOR REMOVAL."

"OVERSIDE FOR CLEARANCE" applies to goods delivered into craft and there fully examined and cleared out of charge of Customs.

The examination is in the latter case noted on the warrant and in the marble-covered book, in the same manner as if the goods were landed and examined on the quay. The out-of charge note is filled in by the officers, and signed by the Special, and given to the lighterman in charge of the craft. No return is delivered by the Dock Company.

GOODS DELIVERED INTO LIGHTER TO BE EXAMINED AT ANOTHER STATION, OR EXAMINED FOR REMOVAL.—Should the goods be delivered into lighter to be landed at another station, the officer in charge of the ship prepares a lighter note (printed with blue ink.)

The entry is posted in the marble-covered book, and should the goods be such as the Special can examine without opening the

packages, unless he be requested by the merchant to fully examine, he partially examines them in the lighter, and notes "Examined for removal" on the lighter note; in which case a record is made in the marble-covered book of the name of the craft, number of packages, of whom in charge, *i.e.*, whether an O.D.O. or lighterman, and if an O.D.O., his name, and also the time the lighter leaves; the same particulars are noted on the lighter note.

On the goods being landed from the lighter, the Special on the station examines them, and notes the examination on the warrant, which he returns to the Special at the station where the ship is discharging, excepting when the vessel is discharging in the river, in which case the warrant is returned to to the Registrar at the legal quays.

Goods that have been "Examined for removal" may be landed at the station where they are to be finally examined, before and after the legal hours, without the attendance of the Custom's officer.

GOODS EXAMINED FOR REMOVAL.

THE MARBLE-COVERED BOOK.—*Example D.*

*Reported.*

1145

*Bull Wharf.*

16.10.72.

*Kebbell, Son & Co.,*

JA 1/142
S 1/83
JK } 225 *serons Almonds.*

*Examined serons Almonds for removal,*
*E John, 21.10.72.*

*From the Quay.*

"*Hawk,*" *No.* 211.

*St. Katharine Dock Co.'s a/c*

225

*Lighterman in charge*

*p.m.* 3.0

*Wm. Mackay,*

2.11.72

In this example the goods have been landed on the quay in order to facilitate the landing of the cargo, and the tally account, &c., are therefore furnished by the Company.

Care must be taken that no goods from coasting vessels are in the lighter.

## 39.—The Official Import List of Free Goods (Tariff.)

REVISED LIST of ARTICLES of MERCHANDISE IMPORTED into the UNITED KINGDOM, shewing the designations by which they are to be distinguished, and the denominations, whether of quantity or value, by which they are severally to be stated in the entries.

*Approved by Minute of Board of Customs.*

*Issued for the guidance, on and after the 1st January, 1871, of the Officers of Her Majesty's Customs under the authority of the Lords Commissioners of Her Majesty's Treasury, and the Commissioners of Her Majesty's Customs.*

In every instance in which any denomination of tale, weight, or measure is affixed to the name of an article in this list, the quantity of such article is to be exhibited under that denomination, in addition to the value, which is in no case to be omitted. When a denomination of quantity is not attached to the article the value alone is required.

| | |
|---|---|
| Alkali .. .. .. .. .. .. .. | cwt. |
| Almonds .. .. .. .. .. .. .. | cwt. |
| Ammunition, viz.:— | |
| Shot, large and small, of lead .. .. .. | cwt. |
| of iron .. .. .. | cwt. |
| Rockets and other combustibles for purposes of war, and Ammunition not otherwise enumerated or described .. .. .. | value |
| Animals, living, viz.:— | |
| Oxen and bulls .. .. .. .. .. | number |
| Cows .. .. .. .. .. .. .. | number |
| Calves .. .. .. .. .. .. .. | number |
| Horses, mares, geldings, colts, foals .. .. | number |
| Sheep and lambs .. .. .. .. .. | number |
| Swine .. .. .. .. .. .. .. | number |
| Unenumerated .. .. .. .. .. | value |
| Arms, viz.:— | |
| Swords, cutlasses, matchets, bayonets, gun barrels, gun locks, and cannon and mortars of iron, not mounted nor accompanied with carriages .. .. .. .. .. | cwt. |
| Cannon and mortars of brass, not mounted nor accompanied with carriages .. .. | cwt. |
| Cannon and mortars, mounted or accompanied with carriages .. .. .. .. .. | number |
| Muskets, rifles, carbines, fowling pieces, or guns of any other sorts not enumerated, and pistols .. .. .. .. .. | number |
| Art, works of, other than pictures .. .. .. | value |
| Asphalt, or bitumen judaicum .. .. .. | ton |
| Bacon .. .. .. .. .. .. .. | cwt. |
| Bark, viz.:— | |
| For tanners' and dyers' use .. .. .. | cwt. |
| Peruvian .. .. .. .. .. .. | cwt. |
| Of other sorts .. .. .. .. .. | cwt. |
| Beads, viz.:— | |
| Of glass (including bugles) .. .. .. | lb. |
| Of other sorts, unenumerated .. .. .. | lb. |
| Beef, viz.:— | |
| Salted .. .. .. .. .. .. .. | cwt. |
| Fresh or slightly salted .. .. .. .. | cwt. |

| | |
|---|---|
| Bones (except whalefins), whether burnt or not, or as animal charcoal, viz. :— | |
| Applicable to manufacturing purposes .. .. | ton |
| For manure .. .. .. .. .. .. | ton |
| Books, bound and unbound .. .. .. .. | cwt. |
| Brass, Bronze, and Metal bronzed or lacquered, manufactures of, not otherwise enumerated .. | cwt. |
| Brimstone.. .. .. .. .. .. .. | cwt. |
| Bristles .. .. .. .. .. .. .. | lb. |
| Bullion and coin of gold and silver, viz. :— | |
| Gold Bullion.. .. .. .. .. .. | oz. Troy |
| Coin, British .. .. .. .. .. | oz. Troy |
| " Foreign .. .. .. .. .. | oz. Troy |
| Silver Bullion .. .. .. .. .. | oz. Troy |
| Coin, British.. .. .. .. .. | oz. Troy |
| " Foreign .. .. .. .. | oz. Troy |
| Butter .. .. .. .. .. .. .. | cwt. |
| Button and studs not of metal .. .. .. | value |
| Candles, viz. :— | |
| Stearine .. .. .. .. .. .. | cwt. |
| Other kinds .. .. .. .. .. .. | cwt. |
| Caoutchouc .. .. .. .. .. .. | cwt. |
| Manufactures of .. .. .. .. .. | lb. |
| Cheese .. .. .. .. .. .. .. | cwt. |
| Chemical manufactures and products not enumerated and not chargeable with duty .. .. | value |
| China or porcelain ware.. .. .. .. .. | cwt. |
| Clocks .. .. .. .. .. .. .. | number |
| Coals, culm, and cinders .. .. .. .. | ton |
| Cochineal .. .. .. .. .. .. .. | cwt. |
| Copper, viz. :— | |
| Ore of .. .. .. .. .. .. .. | ton |
| Regulus of .. .. .. .. .. .. | ton |
| Old, fit only to be re-manufactured .. .. | ton |
| Unwrought or part wrought .. .. .. | ton |
| Manufactures of, not otherwise enumerated or described, including Copper Plates engraved, and Coin .. .. .. .. | value |
| Cordage, Cables (not of iron), Twine, and Cable Yarn .. .. .. .. .. .. .. | value |
| Cork, viz. :— | |
| Unmanufactured .. .. .. .. .. | ton |
| Manufactured .. .. .. .. .. | lb. |
| Corn, Grain, Meal and Flour, viz. :— | |
| Wheat .. .. .. .. .. .. .. | cwt. |
| Barley.. .. .. .. .. .. .. | cwt. |
| Oats .. .. .. .. .. .. .. | cwt. |
| Rye .. .. .. .. .. .. .. | cwt. |
| Pease .. .. .. .. .. .. .. | cwt. |
| Beans (not Kidney, or French) .. .. .. | cwt. |
| Maize or Indian Corn .. .. .. .. | cwt. |
| Buckwheat .. .. .. .. .. .. | cwt. |
| Bear or bigg .. .. .. .. .. .. | cwt. |
| Wheat meal or flour .. .. .. .. | cwt. |
| Barley meal .. .. .. .. .. .. | cwt. |
| Oatmeal and groats .. .. .. .. | cwt. |
| Rye meal and flour .. .. .. .. .. | cwt. |
| Pea meal .. .. .. .. .. .. | cwt. |
| Bean meal .. .. .. .. .. .. | cwt. |
| Maize, or Indian corn meal .. .. .. | cwt. |
| Buckwheat meal .. .. .. .. .. | cwt. |
| Meal, not otherwise enumerated or described.. | cwt. |
| Cotton, viz. :— | |
| Raw, and waste of .. .. .. .. .. | cwt. |
| Yarn, and waste of .. .. .. .. .. | lb. |

| | |
|---|---|
| Cotton—*continued.* | |
| Manufactures, viz. :— | |
| Piece goods, viz.—Of India and China, including Calicoes, Muslins, Nankeens, and Handkerchiefs .. | pieces |
| Of other countries, viz.: | |
| Muslins .. .. | pieces |
| Other than muslins .. | pieces |
| Hosiery of all sorts .. .. .. .. | value |
| Manufactures, unenumerated .. .. | value |
| Cutch .. .. .. .. .. .. .. | ton |
| Drugs, unenumerated .. .. .. .. .. | value |
| Dye Stuffs (other than dye woods) and substances used in Tanning, unenumerated.. .. .. | cwt. |
| Dye woods, viz. :— | |
| Logwood .. .. .. .. .. .. | ton |
| Unenumerated .. .. .. .. .. | ton |
| Earthenware, not being China or porcelain ware .. | cwt. |
| Eggs .. .. .. .. .. .. .. | Gt. hundred |
| Embroidery and Needlework .. .. .. .. | value |
| Extracts, viz. :— | |
| Of bark or other vegetable substances to be used in tanning or dyeing .. .. .. | value |
| Of other sorts unenumerated .. .. .. | value |
| Farinaceous substances and manufactures thereof unenumerated .. .. .. .. .. | value |
| Feathers and Down, viz. :— | |
| For beds, in beds or otherwise .. .. .. | cwt. |
| Ornamental .. .. .. .. .. .. | lb. and oz. |
| Fish (including Turtle), viz. :— | |
| Fresh (not of British taking) .. .. .. | cwt. |
| Cured or salted .. .. .. .. .. | cwt. |
| Flax, viz. :— | |
| Dressed .. .. .. .. .. .. | cwt. |
| Rough or undressed .. .. .. .. | cwt. |
| Tow, or codilla of .. .. .. .. .. | cwt. |
| Flowers, artificial.. .. .. .. .. .. | value |
| Fruit, raw, dried, and preserved, viz. :— | |
| Unenumerated: viz., | |
| Preserved, without sugar, in its own juice or with salt, including Tamarinds however preserved .. .. | lb. |
| Raw.. .. .. .. .. .. | bushel |
| Dried .. .. .. .. .. | bushel |
| Galls .. .. .. .. .. .. .. | cwt. |
| Gambier .. .. .. .. .. .. .. | ton |
| Glass, viz. :— | |
| Window and German sheet, including shades and cylinders .. .. .. .. .. | cwt. |
| Flint .. .. .. .. .. .. .. | cwt. |
| Plate whether silvered or not .. .. .. | cwt. |
| Manufactures, unenumerated, and old broken | cwt. |
| Gold, viz. :— | |
| Leaves of .. .. .. .. .. .. | number |
| Ore of, or ore of which the greater part in value is gold .. .. .. .. .. .. | ton |
| Guano .. .. .. .. .. .. .. | ton |
| Gum, viz. :— | |
| Arabic.. .. .. .. .. .. .. | cwt. |
| Kowrie .. .. .. .. .. .. | cwt. |
| Lac, seed, shell, stick, and dye .. .. .. | cwt. |
| Unenumerated .. .. .. .. .. | cwt. |
| Gunpowder .. .. .. .. .. .. | cwt. |
| Gun stocks in the rough, of wood .. .. .. | cwt. |

| | |
|---|---|
| Gutta Percha .. .. .. .. .. .. | cwt. |
| Manufactures of .. .. .. .. .. | cwt. |
| Hair, viz.:— | |
| Cow, ox, bull, or elk .. .. .. .. | cwt. |
| Horse .. .. .. .. .. .. .. | cwt. |
| Unenumerated .. .. .. .. .. | value |
| Manufactures of, other than goat's hair, mixed or not with other materials .. .. .. | value |
| Hams .. .. .. .. .. .. .. | cwt. |
| Hats or bonnets, viz.:— | |
| Of straw .. .. .. .. .. .. | lb. |
| Of felt .. .. .. .. .. .. | number |
| Of other materials .. .. .. .. .. | number |
| Hemp, viz.:— | |
| Dressed .. .. .. .. .. .. | cwt. |
| Rough or undressed .. .. .. .. | cwt. |
| Tow or codilla of hemp .. .. .. .. | cwt. |
| Unenumerated vegetable substances, applicable to the same uses as hemp or flax .. .. | cwt. |
| Hides and pieces thereof, viz.: | |
| Not tanned, tawed, curried, or in any way dressed viz.:— | |
| Dry .. .. .. .. .. .. | cwt. |
| Wet .. .. .. .. .. .. | cwt. |
| Tanned, not otherwise dressed .. .. .. | lb. |
| Tawed, curried, or in any other way dressed, viz.:— | |
| Not varnished, japanned, or enamelled .. | lb. |
| Varnished, japanned, or enamelled, and Muscovy or Russia .. .. .. | lb. |
| Hops .. .. .. .. .. .. .. | cwt. |
| Horns, tips, and pieces of horn, and hoofs .. .. | ton |
| Ice .. .. .. .. .. .. .. .. | ton |
| Indigo .. .. .. .. .. .. .. | cwt. |
| Ink .. .. .. .. .. .. .. .. | value |
| Iron, viz.:— | |
| Ore of .. .. .. .. .. .. .. | ton |
| Pig .. .. .. .. .. .. .. | ton |
| Bars, unwrought .. .. .. .. .. | ton |
| Old broken and old cast iron, and old broken steel .. .. .. .. .. .. | ton |
| Steel, unwrought (including scrap steel) .. | ton |
| Manufactures of iron or steel, unenumerated .. | cwt. |
| Isinglass .. .. .. .. .. .. .. | cwt. |
| Jute .. .. .. .. .. .. .. | cwt. |
| Yarn and waste of .. .. .. .. .. | lb. |
| Lace, and articles thereof, viz:— | |
| Machine or imitation lace, not made by hand .. .. .. .. .. .. | value |
| Pillow lace .. .. .. .. .. .. | value |
| Lard .. .. .. .. .. .. .. .. | cwt. |
| Lead, viz:— | |
| Ore of .. .. .. .. .. .. .. | ton |
| Pig or sheet .. .. .. .. .. .. | ton |
| Manufactures of, unenumerated .. .. .. | cwt. |
| Leather manufactures, viz:— | |
| Boots and shoes .. .. .. .. .. | dozen pairs |
| Gloves of leather .. .. .. .. .. | dozen pairs |
| Manufactures of leather, or whereof leather is the most valuable part, unenumerated .. | value |
| Linen, viz:— | |
| Yarn and waste of .. .. .. .. .. | lb. |
| Manufactures, including manufactures of linen mixed with cotton .. .. .. .. | value |
| Liquorice .. .. .. .. .. .. .. | cwt. |

| | |
|---|---|
| Madder .. .. .. .. .. .. .. | cwt. |
| Root .. .. .. .. .. .. .. | cwt. |
| Garancine .. .. .. .. .. .. | cwt. |
| Munjeet .. .. .. .. .. .. | cwt. |
| Manganese, ore of .. .. .. .. .. | ton |
| Manures, unenumerated .. .. .. .. | ton |
| Maps and Charts, or parts thereof, plain or coloured | number |
| Meat, unenumerated, viz.:— | |
| Salted or fresh .. .. .. .. .. | cwt. |
| Preserved otherwise than by salting .. .. | cwt. |
| Metal, viz.:— | |
| Bell .. .. .. .. .. .. .. | ton |
| Leaf, not gold .. .. .. .. .. | packet of 250 leaves |
| Unenumerated, viz.:— | |
| Unwrought .. .. .. .. .. | ton |
| Wrought or manufactured .. .. .. | ton |
| Old, fit only to be remanufactured .. .. | ton |
| Musical instruments .. .. .. .. .. | value |
| Myrabolams .. .. .. .. .. .. | cwt. |
| Naphtha, Crude .. .. .. .. .. | gallon |
| *Note.—Naphtha purified by any process is liable to duty as spirits.* | |
| Nitre, cubic (nitrate of soda) .. .. .. .. | cwt. |
| Nuts and kernels, viz.:— | |
| Commmonly used for expressing oil therefrom | ton |
| Other sorts, unenumerated .. .. .. | value |
| Oils, viz.:— | |
| Fish, viz.:— | |
| Train or blubber.. .. .. .. .. | tun |
| Spermaceti or head matter .. .. .. | tun |
| Animal .. .. .. .. .. .. | cwt. |
| Cocoa nut .. .. .. .. .. .. | cwt. |
| Olive .. .. .. .. .. .. .. | tun |
| Palm .. .. .. .. .. .. .. | cwt. |
| Seed .. .. .. .. .. .. .. | tun |
| Turpentine .. .. .. .. .. .. | cwt. |
| Chemical, essential, or perfumed .. .. | lb. |
| Unenumerated .. .. .. .. .. | value |
| Oil seed cake .. .. .. .. .. .. | ton |
| Onions, raw .. .. .. .. .. .. | bushel |
| Opium .. .. .. .. .. .. .. | lb. |
| Oranges and lemons .. .. .. .. .. | bushel |
| Ore, unenumerated .. .. .. .. .. | ton |
| Painters' colours and pigments, unenumerated, viz.: | |
| Unmanufactured .. .. .. .. .. | value |
| Manufactured .. .. .. .. .. | value |
| Paper and Pasteboard, viz.:— | |
| Paper, viz.:— | |
| Printing or writing .. .. .. .. | cwt. |
| Hangings.. .. .. .. .. .. | cwt. |
| Unenumerated .. .. .. .. .. | value |
| Millboard and pasteboard.. .. .. .. | cwt. |
| Paraffine .. .. .. .. .. .. .. | cwt. |
| Percussion caps .. .. .. .. .. .. | number |
| Perfumery and articles used in the manufacture thereof .. .. .. .. .. .. | lb. |
| Petroleum, viz.:— | |
| Unrefined .. .. .. .. .. .. | tun |
| Refined .. .. .. .. .. .. | gallon |
| Pickles, viz.:— | |
| Pickles and vegetables preserved in salt .. | value |
| Pictures, drawings, and photographs .. .. | value |
| Pitch .. .. .. .. .. .. .. | cwt. |
| Plants, shrubs, trees, and flower roots .. .. | value |
| Platina, wrought or unwrought .. .. .. | oz. Troy. |
| Plumbago .. .. .. .. .. .. .. | ton |

| | |
|---|---|
| Pork, viz.:— | |
| Salted (not hams) .. .. .. .. .. | cwt. |
| Fresh .. .. .. .. .. .. .. | cwt. |
| Potatoes .. .. .. .. .. .. .. | cwt. |
| Poultry and game, alive or dead (including rabbits) | value |
| Precious stones, unset, including ruby, sapphire, emerald, amethyst, topaz, pearls, agate, cornelian, garnet, onyx, lapis lazuli, &c... .. | value |
| N.B.—*Diamonds are by law exempt from Entry* .. .. .. .. .. .. | |
| Prints and Engravings .. .. .. .. .. | number |
| Pyrites of Iron or Copper, or Sulphur ore .. .. | ton |
| Quicksilver .. .. .. .. .. .. | lb. |
| Rags and other materials for making paper, viz.:— | |
| Linen and cotton rags .. .. .. .. | ton |
| Esparto and other vegetable fibres .. .. | ton |
| Other materials and pulp of rags and wood .. | ton |
| Woollen, applicable to other uses than manure, torn up or not .. .. .. .. .. | ton |
| Rice, viz.:— | |
| Rough, and in the husk .. .. .. .. | quarter |
| Not rough, nor in the husk .. .. .. | cwt. |
| Rosin .. .. .. .. .. .. .. | cwt. |
| Safflower .. .. .. .. .. .. .. | cwt. |
| Sago, and flower or meal thereof .. .. .. | cwt. |
| Salt .. .. .. .. .. .. .. .. | ton |
| Saltpetre (nitrate of potash) .. .. .. .. | cwt. |
| Sauces or Condiments, unenumerated .. .. | lb. |
| Seeds, viz.:— | |
| Clover and grass .. .. .. .. .. | cwt. |
| Cotton .. .. .. .. .. .. .. | ton |
| Flax or Linseed .. .. .. .. .. | quarter |
| Rape .. .. .. .. .. .. .. | quarter |
| Garden, unenumerated .. .. .. .. | lb. |
| Tares and Lentils .. .. .. .. .. | bushel |
| Unenumerated, viz.:— | |
| For expressing oil therefrom .. .. | quarter |
| Other sorts .. .. .. .. .. | cwt. |
| Ships, with their tackle, apparel, and furniture, viz.:— | |
| British built, wrecked, broken up, or to be broken up .. .. .. .. .. | value |
| Foreign built, broken up, or sold to be broken up, or abandoned by the owners, or sold as wreck, whether afterwards recovered or repaired or not .. .. .. .. .. | value |
| Shumach .. .. .. .. .. .. .. | ton |
| Silk and silk manufactures, viz.:— | |
| Knubs or husks of silk and waste .. .. | cwt. |
| Raw .. .. .. .. .. .. .. | lb. |
| Thrown, dyed or not dyed.. .. .. .. | lb. |
| Manufactures, viz.:— | |
| Of countries out of Europe .. .. .. | value |
| Of countries in Europe, viz.:— | |
| Broad stuffs, viz.:— | |
| Silk or satin .. .. .. | value |
| Velvet, plain or figured, wholly of silk .. .. .. .. | value |
| Ribbons, viz.:— | |
| Silk or satin .. .. .. .. | value |
| Other kinds .. .. .. .. | value |
| Plush used for making hats .. .. | value |
| Manufactures of silk, or of silk mixed with other materials, unenumerated .. .. .. .. .. | value |

| | |
|---|---|
| Silver, ore of, or ore of which the greater part in value is silver .. .. .. .. .. | ton |
| Skins, Furs, and Pelts, viz :— | |
| Goat, viz :— | |
| Undressed .. .. .. .. .. | number |
| Tanned, tawed, or in any way dressed .. | number |
| Seal .. .. .. .. .. .. .. | number |
| Sheep, viz :— | |
| Undressed .. .. .. .. .. | number |
| Tanned, tawed, or in any way dressed .. | number |
| Unenumerated, viz :— | |
| Furs .. .. .. .. .. .. | number |
| Other sorts, viz.:— | |
| Undressed .. .. .. .. .. | number |
| Tanned, tawed, or in any way dressed | number |
| Manufactures of skins and furs .. .. .. | value |
| Specimens, illustrative of natural science in any department, not otherwise enumerated .. | value |
| Spices, viz.:— | |
| Cinnamon .. .. .. .. .. .. | lb. |
| Ginger .. .. .. .. .. .. | cwt. |
| Pepper .. .. .. .. .. .. | lb. |
| Unenumerated .. .. .. .. .. | lb. |
| Stationery other than Paper .. .. .. .. | value |
| Stones, Marble, and Slate, rough, hewn, or manufactured, other than Works of Art .. .. | ton |
| Sugar, viz.:— | |
| Candy, brown or white .. .. .. .. | cwt. |
| Refined or rendered by any process equal thereto .. .. .. .. .. .. | cwt. |
| Un-refined, viz.:— | |
| Beetroot .. .. .. .. .. .. | cwt. |
| Cane, and other sorts .. .. .. .. | cwt. |
| Molasses .. .. .. .. .. .. | cwt. |
| Glucose, solid and liquid .. .. .. .. | cwt. |
| Almonds, paste of .. .. .. .. .. | cwt. |
| Cherries, dried .. .. .. .. .. | cwt. |
| Comfits, dry .. .. .. .. .. .. | cwt. |
| Confectionery, not otherwise enumerated .. | cwt. |
| Ginger, preserved .. .. .. .. .. | cwt. |
| Marmalade .. .. .. .. .. .. | cwt. |
| Plums, preserved in sugar .. .. .. | cwt. |
| Succades, including all fruits and vegetables, preserved in sugar, not otherwise enumerated .. | cwt. |
| Tallow and stearine .. .. .. .. .. | cwt. |
| Tar .. .. .. .. .. .. .. .. | bl. of 31½ gls. |
| Teeth, Elephants', Sea-cow, Sea-horse, or Sea-morse | cwt. |
| Tin, viz.:— | |
| Ore .. .. .. .. .. .. .. | ton |
| In blocks, ingots, bars, or slabs, and regulus .. | cwt. |
| Manufactures of, unenumerated .. .. .. | value |
| Toys .. .. .. .. .. .. .. | value |
| Turpentine .. .. .. .. .. .. | cwt. |
| Valonia .. .. .. .. .. .. .. | ton |
| Varnish, viz.— | |
| *Note.—Varnish containing alcohol is charged with duty as mixed spirits.* | |
| Not otherwise described .. .. .. .. | value |
| Vegetables, unenumerated not preserved in salt or sugar .. .. .. .. .. .. .. | value |
| Watches .. .. .. .. .. .. .. | value |
| Wax .. .. .. .. .. .. .. | cwt. |
| Whalefins .. .. .. .. .. .. .. | ton |
| Wood and Timber, viz.:— | |
| Hewn, viz.:— | |
| Fir .. .. .. .. .. .. | load |
| Oak .. .. .. .. .. .. | load |

| | |
|---|---|
| Wood and Timber—*continued.* | |
| Teak .. .. .. .. .. .. | load |
| Unenumerated.. .. .. .. .. | load |
| Sawn or split, planed or dressed, viz.:— | |
| Fir .. .. .. .. .. .. | load |
| Unenumerated.. .. .. .. .. | load |
| Staves of all dimensions .. .. .. .. | load |
| Furniture, hardwoods and veneers, viz.:— .. | |
| Mahogany .. .. .. .. .. | ton |
| Unenumerated (not being ash, beech, birch, elm, oak, or wainscot) .. .. .. | ton |
| House frames, fittings, and joiners' work .. | value |
| Wool and Woollen manufactures, viz.:— | |
| Wool, viz.:— | |
| Alpaca, Vicuna, and Llama .. .. .. | lb. |
| Goat's wool or hair .. .. .. .. | lb. |
| Sheep or lamb's wool .. .. .. .. | lb. |
| Other kinds and flocks .. .. .. | lb. |
| Yarn, viz.:— | |
| For fancy purposes, including Berlin wool and Zephyr yarn.. .. .. .. | lb. |
| For weaving, mixed or not with silk .. | lb. |
| Unenumerated.. .. .. .. .. | value |
| Manufactures, viz.:— | |
| Of goats' wool or hair, mixed or not with other materials .. .. .. .. | value |
| Of wool, other than goat's, or of wool mixed with cotton, viz.:— | |
| Cloths and stuffs .. .. .. | pieces |
| Unenumerated .. .. .. | value |
| Yeast, dried .. .. .. .. .. .. | cwt. |
| Zinc, viz.:— | |
| Ore of .. .. .. .. .. .. .. | ton |
| Crude, in cakes .. .. .. .. .. | ton |
| Manufactures of, unenumerated .. .. .. | cwt. |
| Goods, not being either in part or wholly manufactured, and not enumerated or described in this tariff .. .. .. .. .. .. .. | value |
| Goods, being either in part or wholly manufactured and not enumerated or described in this tariff | value |
| N.B.—GOODS NOT PROHIBITED TO BE IMPORTED INTO OR USED IN GREAT BRITAIN OR IRELAND, COMPOSED OF ANY ARTICLE LIABLE TO DUTY AS A PART OR INGREDIENT THEREOF, ARE CHARGEABLE WITH THE FULL DUTY PAYABLE ON SUCH ARTICLE, OR IF COMPOSED OF MORE THAN ONE ARTICLE LIABLE TO DUTY, THEN WITH THE FULL DUTY PAYABLE ON THE ARTICLE CHARGED WITH THE HIGHEST RATE OF DUTY. (*See* 23 *&* 24 *Vict. Cap.* 110.) | |

## Appendix to Import List.

LIST of CERTAIN ARTICLES of MERCHANDISE imported into the United Kingdom which are not specifically enumerated in the Import List, showing the Revised Denominations under which they are to be distinguished in the Entries.

*Issued for the guidance, on and after the* 1st *January*, 1871, *of the Officers of Her Majesty's Customs, under the authority of the Lords Commissioners of Her Majesty's Treasury, and the Commissioners of Her Majesty's Customs.*

| Articles. | Revised denomination under which to be entered. |
|---|---|
| Agates or Cornelians .. .. .. | Precious stones, unenumerated |
| Albumen .. .. .. .. .. | Goods manufactured, unenumerated |
| Ale .. .. .. .. .. .. | Beer |
| Algarobilla Seed .. .. .. .. | Seeds, unenumerated |
| Alkanet Root .. .. .. .. | Dye stuffs, unenumerated |
| Aloes .. .. .. .. .. | Drugs |
| Alum .. .. .. .. .. | Chemical products |
| Aluminium .. .. .. .. | Metals, unenumerated |
| Amber, viz. :— | |
| Rough .. .. .. .. | Goods unmanufactured, unenumerated |
| Manufactures of (except beads) | Goods manufactured, unenumerated |
| Ambergris .. .. .. .. .. | Drugs, unenumerated |
| Amboyna Wood .. .. .. .. | Wood, viz., Furniture and Hardwoods, unenumerated |
| Anchovies .. .. .. .. .. | Fish |
| Angelica, viz. :— | |
| Not Candied .. .. .. .. | Drugs, unenumerated |
| Candied .. .. .. .. | Succades |
| Animal Charcoal .. .. .. .. | Bones |
| Annatto .. .. .. .. .. | Dye stuffs, &c. |
| Antimony, viz. :— | |
| Ore of .. .. .. .. .. | Ores, unenumerated |
| Crude .. .. .. .. } | Metals, unenumerated |
| Regulus .. .. .. } | |
| Apples .. .. .. .. .. | Fruit, unenumerated |
| Aqua fortis (nitric acid) .. .. .. | Chemical products |
| Argol .. .. .. .. .. | Dye stuffs, &c. |
| Aristolochia .. .. .. .. | Drugs, unenumerated |
| Arrowroot .. .. .. .. .. | Farinaceous substances |
| Arsenic .. .. .. .. .. | Chemical products |
| Ashes .. .. .. .. .. | Alkali |
| Balsams .. .. .. .. .. | Goods manufactured, unenumerated |
| Balsam Riga, containing spirits, liable to the spirit duty .. .. .. | Spirits, sweetened or mixed, unenumerated |
| Barilla .. .. .. .. .. | Alkali |
| Bark, Extract of .. .. .. .. | Extracts |
| Barley, pearled .. .. .. .. | Barley |
| Barwood .. .. .. .. .. | Dye woods |
| Barytes, Sulphate of .. .. .. | Painters' colours |
| Basket Rods .. .. .. .. | Goods unmanufactured, unenumerated |
| Baskets .. .. .. .. .. | Goods manufactured, unenumerated |
| Bass ropes, twines, and strands .. | Cordage and cables |
| Beans, Kidney and French .. .. | Seeds |
| Beef Wood .. .. .. .. | Wood, viz., Furniture and Hardwoods, unenumerated |
| Berries, viz. :— | |
| Juniper .. .. .. .. | Goods unmanufactured, unenumerated |
| Yellow .. .. .. .. | Dye stuffs, &c. |
| Unenumerated .. .. .. | Goods unmanufactured, unenumerated |
| Birds, singing or other .. .. .. | Animals, living, unenumerated |
| Biscuit and Bread .. .. .. | Farinaceous substances |
| Bitumen Judaicum .. .. .. | Asphalt |
| Black Wood .. .. .. .. | Wood, viz., Furniture and Hardwoods, unenumerated |
| Bladders .. .. .. .. .. | Goods unmanufactured, unenumerated |
| Boracic acid .. .. .. .. | Chemical products |
| Borax .. .. .. .. .. | Chemical products |
| Bottles of earth or stone .. .. | Earthenware, unenumerated |
| Bottles of glass .. .. .. .. | Glass |
| Boxes of brass .. .. .. .. | Brass manufactures, unenumerated |
| Boxwood .. .. .. .. .. | Wood, viz., Furniture and Hardwoods |
| Bran and Pollard .. .. .. .. | Goods unmanufactured, unenumerated |

| | |
|---|---|
| Cabinet Ware .. .. .. .. | Furn |
| Cables .. .. .. .. .. | Cord |
| Calamine or Lapis Calaminaris .. | Zinc, |
| Cameos, set or unset .. .. .. | Good |
| Camomile flowers .. .. .. | Drug |
| Camphor .. .. .. .. .. | Good |
| Camwood .. .. .. .. .. | Dye |
| Candlewick .. .. .. .. | Cott |
| Canella alba .. .. .. .. | Drug |
| Canes .. .. .. .. .. | Good |
| Cantharides .. .. .. .. | Drug |
| Capers .. .. .. .. .. | Sauc |
| Cardamoms .. .. .. .. | Drug |
| Carmine .. .. .. .. .. | Pain |
| Carriages of all sorts .. .. .. | Goo |
| Casks, empty .. .. .. .. | Goo |
| Cassava powder .. .. .. .. | Farb |
| Cassia .. .. .. .. .. | Spic |
| Castor .. .. .. .. .. | Perf |
| Casts of busts, statues, or figures .. | Art, |
| Catechu .. .. .. .. .. | Cute |
| Catlings .. .. .. .. .. | Goo |
| Caviare .. .. .. .. .. | Sauc |
| Cedar wood .. .. .. .. | Woo |
| Cherries raw .. .. .. .. | Frui |
| Cherry wood .. .. .. .. | Woo |
| China root.. .. .. .. .. | Dru |
| Chloride of lime .. .. .. .. | Che |
| Cinnabar, native .. .. .. .. | Pai |
| Cinnamon .. .. .. .. .. | Spic |
| Citrate of lime .. .. .. } | Che |
| Citric acid .. .. .. .. } | |
| Citron, preserved with salt .. .. | Frui |
| Civet .. .. .. .. .. | Perf |
| Cloves .. .. .. .. .. | Spic |
| Cobalt .. .. .. .. .. | Met |
| Ore of .. .. .. .. .. | Ores |
| Oxide of .. .. .. .. | Goo |
| Cochinella wood .. .. .. .. | Woo |
| Coculus Indicus .. .. .. .. | Dru |

| Articles. | Revised denomination under which to be entered. |
|---|---|
| Cowries .. .. .. .. .. | Goods unmanufactured, unenumerated |
| Cranberries .. .. .. .. | Fruit |
| Cream of Tartar .. .. .. .. | Chemical products |
| Cubebs .. .. .. .. .. | Drugs |
| Cubic nitre .. .. .. .. | Nitre |
| Cucumbers, preserved in salt .. .. | Pickles. |
| Diamonds .. .. .. .. .. | Exempt from Entry |
| Dice .. .. .. .. .. | Goods manufactured, unenumerated |
| Divi divi .. .. .. .. .. | Dye stuffs, &c. |
| Down .. .. .. .. .. | Feathers |
| Dragon's blood or Sanguis draconis .. | Gums |
| Drawings .. .. .. .. .. | Pictures, &c. |
| Ebony, viz.:— | |
| Green .. .. .. .. .. | Dye woods |
| Of other sorts .. .. .. | Wood, viz., Furniture and Hardwoods |
| Elder-flower water .. .. .. | Perfumery, unenumerated. |
| Emery .. .. .. .. .. | Stones, &c. |
| Engravings .. .. .. .. | Prints, &c. |
| Flock for paper-stainers.. .. .. | Goods manufactured, unenumerated |
| Flocks .. .. .. .. .. | Wool |
| Flower roots .. .. .. .. | Plants |
| Frames for pictures, prints, drawings, or mirrors .. .. .. .. | Goods manufactured, unenumerated |
| Fruit preserved in sugar, unenumerated .. .. .. .. .. | Succades |
| Furniture and Hardwoods .. .. | Woods |
| Furniture (Household), of wood, and Cabinet ware.. .. .. .. | Goods manufactured, unenumerated |
| Fustic .. .. .. .. .. | Dye woods |
| Gallic powder .. .. .. .. | Chemical products |
| Gamboge .. .. .. .. .. | Painters' colours, unmanufactured |
| Garancine .. .. .. .. .. | Madder |
| Garnets .. .. .. .. .. | Precious stones |
| Gauze of thread .. .. .. .. | Linen manufactures, unenumerated |
| Gelatine .. .. .. .. .. | Goods manufactured, unenumerated |
| Gentian .. .. .. .. .. | Drugs |
| Ginger .. .. .. .. .. | Spices |
| Ginseng .. .. .. .. .. | Drugs, unenumerated |
| Glue, clippings or waste of any kind fit only for glue .. .. .. | Goods manufactured, or unmanufactured, unenumerated |
| Gold .. .. .. .. .. | Bullion and plate |
| Grains, Guinea, and of paradise .. | Drugs, unenumerated |
| Grapes .. .. .. .. .. | Fruit, unenumerated |
| Grease .. .. .. .. .. | Goods unmanufactured, unenumerated |
| Ground nuts .. .. .. .. | Nuts |
| Guns .. .. .. .. .. | Arms |
| Gypsum .. .. .. .. .. | Manure, unenumerated |
| Hair and Wool, Goats', and manufactures thereof .. .. .. | Wool |
| Harp or Lute strings, silvered.. .. | Goods manufactured, unenumerated. |
| Helebore .. .. .. .. .. | Drugs, unenumerated |
| Hones .. .. .. .. .. | Stones |
| Honey .. .. .. .. .. | Goods, unmanufactured |
| Hoofs of Cattle .. .. .. .. | Horns, &c. |
| Hoops of Wood .. .. .. .. | Wood, sawn and split, unenumerated |
| Ink, Indian .. .. .. .. | Painters' colours, manufactured |
| Inkle .. .. .. .. .. | Linen manufactures |
| Instruments, viz.:— | |
| Anatomical or surgical .. .. | Steel, wrought, &c. |
| Astronomical, optical, and scientific of other sorts, unenumerated .. .. .. .. | Goods manufactured, unenumerated |
| Musical .. .. .. .. | Musical instruments |

| Articles. | Revised denomination under which to be entered. |
|---|---|
| Ipecacuanha .. .. .. .. | Drugs, unenumerated |
| Iron, viz. :— | |
| Pyrites .. .. .. .. | Pyrites |
| Chromate of, and Chrome ore .. | Iron ore |
| Ivory .. .. .. .. .. | Teeth |
| —— Vegetable .. .. .. .. | Nuts |
| Jalap .. .. .. .. .. | Drugs, unenumerated |
| Japanned or lacquered ware .. .. | Goods manufactured, unenumerated |
| Jewels .. .. .. .. .. | Precious stones |
| Jewellery not otherwise enumerated .. | Goods manufactured, unenumerated |
| Juice of lemons, limes and oranges .. | Goods unmanufactured, unenumerated |
| Kernels .. .. .. .. .. | Nuts |
| Kingwood .. .. .. .. .. | Wood, viz., Furniture and Hardwoods, unenumerated |
| Lacquered ware .. .. .. .. | Japanned ware |
| Lapis calaminaris .. .. .. | Zinc, ore of |
| Latten .. .. .. .. .. | Brass manufactures, unenumerated |
| Lead, viz. :— | |
| Black .. .. .. .. .. | Plumbago |
| Red .. .. .. .. } | Painters' colours, manufactured |
| White .. .. .. .. } | |
| Acetate of .. .. .. } | Chemical products |
| Chromate of .. .. .. } | |
| Leaves of gold .. .. .. .. | Gold, leaves of |
| Leaves of roses .. .. .. .. | Perfumery |
| Leeches .. .. .. .. .. | Goods unmanufactured, unenumerated |
| Lentils .. .. .. .. .. | Seeds |
| Lignum vitæ .. .. .. .. | Wood, viz., Furniture and Hardwoods |
| Limes, juice of .. .. .. .. | Goods manufactured, unenumerated. |
| Litharge .. .. .. .. .. | Lead manufactured, unenumerated |
| Live Creatures, illustrative of natural history .. .. .. .. | Animals, unenumerated |
| Logwood .. .. .. .. .. | Dye woods |
| Lucifers .. .. .. .. .. | Goods manufactured, unenumerated. |
| Maccaroni .. .. .. .. .. | Farinaceous substances |
| Mace .. .. .. .. .. | Spices, unenumerated |
| Mahogany .. .. .. .. .. | Wood, viz., Furniture and Hardwoods |
| Mandioca flour .. .. .. .. | Farinaceous substances |
| Manna .. .. .. .. .. | Goods manufactured, unenumerated. |
| Manna croup .. .. .. .. | Farinaceous substances |
| Maple wood .. .. .. .. | Wood, viz., Furniture and Hardwoods |
| Mats and Matting .. .. .. | Goods manufactured, unenumerated |
| Medals .. .. .. .. .. | Goods manufactured, unenumerated |
| Medlars .. .. .. .. .. | Fruit, raw, unenumerated |
| Mercury, prepared .. .. .. | Chemical products |
| Metal, Old .. .. .. .. .. | Copper, Iron, Steel, and Metal, unenumerated |
| Millboards .. .. .. .. .. | Paper. |
| Minerals and Fossils, unenumerated .. | Specimens illustrative of natural science |
| Models of cork or wood .. .. .. | Goods manufactured, unenumerated. |
| Morphia and its salts .. .. .. | Chemical products |
| Moss, viz., Rock, for Dyers' use .. | Dye stuffs |
| Of other sorts .. .. .. | Drugs, unenumerated |
| Mother of Pearl Shells .. .. .. | Goods unmanufactured, unenumerated |
| Munjeet .. .. .. .. .. | Madder |
| Musical instruments, strings of .. | Goods manufactured, unenumerated |
| Musk .. .. .. .. .. | Perfumery |
| Mustard .. .. .. .. .. | Sauces or Condiments, unenumerated |
| Myrrh .. .. .. .. .. | Gum, unenumerated |
| New Zealand wood .. .. .. | Wood, viz., Furniture and Hardwoods, unenumerated |
| Nicaragua wood .. .. .. .. | Dye wood .. |

| Articles. | Revised denomination under which to be entered. |
|---|---|
| Nickel, viz. :— | |
| Ore of.. .. .. .. .. | Ore, unenumerated |
| Metallic, refined .. .. .. | Metal, unenumerated |
| Nitric Acid .. .. .. .. | Chemical products |
| Nutmegs .. .. .. .. .. | Spices, unenumerated |
| Nux vomica .. .. .. .. | Drugs, unenumerated |
| Oakum .. .. .. .. .. | Goods manufactured, unenumerated. |
| Ochre .. .. .. .. .. | Painters' colours, unmanufactured |
| Oil of Vitriol .. .. .. .. | Sulphuric acid |
| Oil Cloth .. .. .. .. .. | Goods manufactured, unenumerated. |
| Olibanum .. .. .. .. .. | Gums, unenumerated |
| Olive wood.. .. .. .. .. | Wood, viz., Furniture and Hardwoods, unenumerated |
| Olives .. .. .. .. .. | Fruit preserved with salt |
| Onions in salt and water .. .. | Pickles |
| Opera Glasses .. .. .. .. | Goods manufactured, unenumerated. |
| Oranges and Lemons, viz. :— | |
| Peel of, in brine .. .. .. | Pickles |
| Dried, not candied .. .. | Drugs, unenumerated |
| Juice of .. .. .. .. | Goods unmanufactured, unenumerated |
| Orange flower water .. .. .. | Perfumery, unenumerated |
| Orchal .. .. .. .. .. | Dye stuffs, unenumerated |
| Ores, enumerated, viz., of copper, gold, iron, lead, manganese, silver, tin, and zinc .. .. .. .. | To be entered under these denominations |
| Orpiment .. .. .. .. .. | Painters' colours manufactured |
| Orris root .. .. .. .. .. | Drugs, unenumerated |
| Orsedew .. .. .. .. .. | Goods manufactured, unenumerated. |
| Palmetto thatch :— | |
| Manufactures of .. .. .. | Goods manufactured, unenumerated. |
| Paper and Pasteboard, viz. :— | |
| Card and paper cuttings fit only to be remanufactured .. | Rags |
| Photographs on paper .. .. | Pictures |
| Materials used for the manufacture of paper and pasteboard | Rags |
| Partridge wood .. .. .. .. | Wood, viz., Furniture and Hardwoods, unenumerated |
| Pasteboard .. .. .. .. | Paper |
| Pearls, set or unset .. .. .. | Precious stones |
| Pears .. .. .. .. .. | Fruit, unenumerated |
| Pencils .. .. .. .. .. | Stationery, unenumerated |
| Pens of all sorts .. .. .. .. | Stationery, unenumerated |
| Pepper of all sorts .. .. .. | Spices |
| Pewter, manufactures of, not otherwise enumerated .. .. .. | Metals, unenumerated, wrought |
| Phosphorus .. .. .. .. | Chemical products |
| Photographs .. .. .. .. | Pictures |
| Pimento .. .. .. .. .. | Spices, unenumerated |
| Pink root .. .. .. .. .. | Dye stuffs, unenumerated |
| Pitch, Burgundy .. .. .. .. | Drugs, unenumerated |
| Plantains .. .. .. .. .. | Fruit, unenumerated |
| Plaster of Paris .. .. .. .. See also Gypsum. | Goods unmanufactured, unenumerated |
| Plate, battered .. .. .. .. | To be entered as Bullion |
| Plated ware .. .. .. .. | Metal manufactured |
| Platina, ore of .. .. .. .. | Ore, unenumerated |
| Platting or other manufactures used in, or proper for, making or ornamenting hats or bonnets, not otherwise enumerated, viz. :— | |
| Of straw .. .. .. } Of other kinds .. .. } | Goods manufactured, unenumerated. |

| Articles. | Revised denomination under which to be entered. |
|---|---|
| Plaiting—*continued.* | |
| Straw or Grass for plaiting .. | Goods unmanufactured, unenumerated |
| Pollard .. .. .. .. .. | Goods unmanufactured, unenumerated |
| Pomatum .. .. .. .. .. | Perfumery |
| Pomegranates .. .. .. .. | Fruit, unenumerated |
| Potash, viz. :— | |
| Prussiate of .. .. .. | Chemical products |
| Sulphate of .. .. .. | |
| Bichromate of .. .. | |
| Muriate of .. .. .. | |
| Nitrate of .. .. .. .. | Saltpetre |
| Potatoes, dried .. .. .. .. | Vegetables |
| Potatoe flour .. .. .. .. | Farinaceous substances |
| Powder, viz. :— | |
| Hair powder .. .. .. | Perfumery |
| Perfumed .. .. .. | |
| Unenumerated, applicable to the same uses as starch .. .. | Farinaceous substances |
| Precious stones set .. .. .. | Goods manufactured, unenumerated |
| Puddings .. .. .. .. .. | Goods manufactured, unenumerated |
| Purple wood .. .. .. .. | Wood, viz., Furniture and Hardwood unenumerated |
| Quassia .. .. .. .. .. | Drugs, unenumerated |
| Quicksilver, ore of (Cinnabar).. .. | Painters' colours |
| Quills .. .. .. .. .. | Stationery |
| Quinces .. .. .. .. .. | Fruit, raw, unenumerated |
| Quinine, sulphate of .. .. .. | Chemical products |
| Radix, viz. :— | |
| Ipecacuanhæ.. .. .. .. | Ipecacuanha |
| Senekæ .. .. .. .. | Seneka |
| Contrayervæ .. .. .. | Drugs, unenumerated |
| Enulæ.. .. .. .. | |
| Campanæ .. .. .. | |
| Eringii .. .. .. | |
| Serpentariæ .. .. .. | |
| Rhatanæ .. .. .. | |
| Rags, woollen, fit only for manure .. | Manures, unenumerated |
| Red wood or Guinea wood .. .. | Dye woods, unenumerated |
| Rhubarb .. .. .. .. .. | Drugs, unenumerated |
| Rice, dust and meal .. .. .. | Corn: Meal unenumerated |
| Rose water .. .. .. .. | Perfumery, unenumerated |
| Rose wood.. .. .. .. .. | Wood, viz., Furniture and Hardwood |
| Rosin, oil of .. .. .. .. | Oils, unenumerated |
| Saccharum Saturni, or Sugar of Lead | Chemical products |
| Saffron .. .. .. .. .. | Dye stuffs |
| Sal, viz. :— | |
| Ammoniac .. .. .. | Chemical products |
| Limonum .. .. .. | |
| Prunellæ .. .. .. | |
| Salep or Salop .. .. .. .. | Drugs, unenumerated |
| Salicine .. .. .. .. .. | Chemical products |
| Sandal wood, viz. :— | |
| Red .. .. .. .. .. | Dye wood |
| White or Yellow .. .. .. | Wood, viz., Furniture and Hardwood unenumerated |
| Sanguis draconis, or Dragon's blood .. | Gums |
| Santa Maria wood .. .. .. | Wood, viz., Furniture and Hardwood unenumerated |
| Sapan wood .. .. .. .. | Dye woods |
| Sarsaparilla .. .. .. .. | Drugs |
| Sassafras .. .. .. .. .. | Drugs |
| Satin wood .. .. .. .. | Wood, viz., Furniture and Hardwood |

| Articles. | Revised denomination under which to be entered. |
|---|---|
| Saunders wood, viz.:— | |
| Red | Dye wood |
| White or yellow | Wood, viz., Furniture and Hardwoods, unenumerated |
| Sausages or Puddings | Goods manufactured, unenumerated |
| Scammony | Gums, unenumerated |
| Seed, carrot | Garden seeds, unenumerated |
| Semolina | Farinaceous substances |
| Seneka root | Drugs, unenumerated |
| Senna | Drugs, unenumerated |
| Silk, Yarn of, mixed with wool | Woollen manufactures |
| Silkworm Gut | Goods manufactured, unenumerated |
| Silver, viz.:— | |
| Wire | Goods manufactured, unenumerated |
| See also Bullion and Plate. | |
| Smalts | Painters' colours |
| Soap | Goods manufactured, unenumerated |
| Scented or Fancy | Perfumery |
| Soda, sulphate of | Chemical products |
| Nitrate of soda | Nitre, cubic |
| Soy | Sauces and condiments |
| Speckled wood | Wood, viz., Furniture and Hardwoods, unenumerated |
| Spectacles | Goods manufactured, unenumerated |
| Spelter | Zinc |
| Spermaceti | Goods manufactured, unenumerated |
| Sponge | Goods unmanufactured, unenumerated |
| Squills | Drugs, unenumerated |
| Starch | Farinaceous substances |
| Gum of, torrified or calcined | Farinaceous substances |
| Stavesacre | Drugs, unenumerated |
| Stays or corsets of linen, or of cotton, or of linen and cotton mixed | Linen or cotton manufactures, unenumerated |
| Stearine | Tallow |
| Steel | Iron |
| Stones, viz.:—Works of Art | Art, works of |
| Straw or grass for platting | Goods unmanufactured, unenumerated |
| Sugar of lead | Chemical products |
| Sulphuric acid, or Oil of Vitriol | Chemical products |
| Sulphur Ore | Pyrites |
| Sweetwood | Wood, viz., Furniture and Hardwoods, unenumerated |
| Talc | Goods unmanufactured, unenumerated |
| Tamarinds | Fruit, preserved, unenumerated |
| Tapioca | Farinaceous substances |
| Tar, Barbadoes | Drugs, unenumerated |
| Tares | Seeds |
| Tartaric acid | Chemical products |
| Teasles | Goods unmanufactured, unenumerated |
| Telescopes | Goods manufactured, unenumerated |
| Terra, viz.:— | |
| Sienna and umber | Painters' colours |
| Japonica | Cutch and Gambier |
| Thread not otherwise enumerated | Linen or Cotton manufactures, unenumerated |
| Tiles | Goods manufactured, unenumerated |
| Timber | Wood and Timber |
| Tin Plates, or plates of iron covered with tin | Iron manufactures, unenumerated |
| Tincal | Chemical products |
| Tobacco pipes | Goods manufactured, unenumerated |
| Tongues | Meat |
| Tormeal | Dye stuffs, unenumerated |

| Articles. | Revised denomination under which to be entered. |
|---|---|
| Tortoise and Turtle shell .. .. | Goods unmanufactured, unenumerated |
| Truffles .. .. .. .. .. | Vegetables |
| Tulip wood .. .. .. .. | Wood, viz., Furniture and Hardwoods, unenumerated |
| Turmeric .. .. .. .. .. | Dye stuffs |
| Turnery, not otherwise described .. | Goods manufactured, unenumerated |
| Turpentine, viz. :— | |
| Oil of .. .. .. .. .. | Oils |
| Of Venice, Scio, or Cyprus .. | Drugs, unenumerated |
| Twine .. .. .. .. .. | Cordage |
| Ultramarine .. .. .. .. | Painters' colours |
| Vanilla (otherwise Vanellos) .. .. | Vegetables, unenumerated |
| Vegetables, viz. :— | |
| Preserved in Salt .. .. .. | Pickles |
| In Sugar .. .. .. | Succades |
| Veneers .. .. .. .. .. | Furniture and Hardwoods |
| Verdigris .. .. .. .. .. | Chemical products |
| Vermicelli and Maccaroni .. .. | Farinaceous substances |
| Vermillion.. .. .. .. .. | Painters' colours |
| Waters .. .. .. .. .. | Stationery, unenumerated |
| Walnut Wood .. .. .. .. | Wood, viz.. Furniture and Hardwoods |
| Water, mineral .. .. .. .. | Goods unmanufactured, unenumerated |
| Cologne .. .. .. .. | Spirits |
| Wax, Sealing .. .. .. .. | Stationery, unenumerated |
| Weld .. .. .. .. .. | Dye stuffs, unenumerated |
| Wire, gilt or plated .. .. .. | Goods manufactured, unenumerated |
| Brass .. .. .. .. .. | Brass manufactures, unenumerated |
| Copper .. .. .. .. .. | Copper manufactures, unenumerated |
| Iron .. .. .. .. .. | Iron manufactures, unenumerated |
| Silver .. .. .. .. .. | Goods manufactured, unenumerated |
| Platina .. .. .. .. .. | Platina, wrought |
| Wood .. .. .. .. .. | Dye stuffs, unenumerated |
| Wood and Timber, viz. :— | |
| Firewood .. .. .. | Wood, sawn or split, unenumerated |
| Hoops.. .. .. .. | |
| Lathwood .. .. .. | |
| Shovel hilts .. .. .. .. | Goods, manufactured, unenumerated |
| Waste wood, viz., Billet or Brush wood used for the purpose of stowage .. .. .. .. | Goods unmanufactured, unenumerated |
| Treenails of all sorts .. .. | Wood, sawn or split, unenumerated |
| Dye woods .. .. .. .. | Dye woods |
| Pulp of .. .. .. .. | Bags |
| Zaffre .. .. .. .. .. | Painters' colours |
| Zebra wood .. .. .. .. | Wood, viz., Furniture and Hardwoods, unenumerated |
| Zinc, oxide or White of.. .. .. | Painters' colours |

**Invergordon**, co. Cromarty, is situated on the Bay of Cromarty, and possesses a small but excellent harbour. Imports: timber, bones and crude sulphur. Export: grain. It is included in the port of Inverness; *which see:*

**Inverkeithing**, co. Fife, a harbour situated on the north coast of the Firth of Forth. Principal trade, the export of coal. It is included in the port of Borrowstoness; *which see.*

## Inverness, Port of. I.N.S. or I.

### VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 128 | 16,044 | 1 | 188 | 1940 | 169,081 | 69 | 8,494 | .. | .. | 1539 | 145,358 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 132 | 10,138 | 2 | 131 | 134 | 10,269 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 2968

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £113,056 | £6,488 | £3,601 |

Inverness, co. Inverness, a port situated on the Ness, near the junction of that river with the Murray Firth; it also commands the northern entrance of the Caledonian Canal. Principal imports: timber, bones, wines, spirits, &c. The exports are inconsiderable.

### Customs Establishment.

*Collector and Surveyor*, WILLIAM R. BALFOUR.

CLERK.—*Second Class.*—Robert H. Dally.

EXAMINING OFFICER.—*Third Cass*, &c.—Guthrie Ballinghall.

*O.D.O.—Second Class.*—R. Fraser.

CREEKS: Burghead; P.C.O., Charles McPherson.
Fort William; P.C.O., John Campbell.
Cromarty; P.C.O., Edward F. Reid.
Lossiemouth; P.C.O., Robert Simmie.
Kyleakin; P.C.O., Roderick Mackenzie.
Portmahomach; P.C.O., William Bell.
Fort George, &c.; P.C.O., James Duffus.

### Bonded Warehouses.

Four vaults for wines and spirits.
One warehouse for tea.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 279 | 36,167 | 3 | 725 | 1[illegible] | 68,278 | 1[illegible] | 16,7[illegible] | 1 | 190 | 5[illegible] | [illegible] |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 143 | 12,273 | 8 | 562 | 151 | 12,835 | 6 | 544 | .. | .. | 6 | 544 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 48

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £459,723 | £95,186 | £32,091 |

Ipswich, co. Suffolk, a port situated on the river Orwell, twelve miles from the sea. Imports: corn, cheese, brandy, wine, sugar, timber, phosphate of lime, iron pyrites, &c. Exports: artificial manures, wheat, &c. There is a considerable coasting trade in cropolites, machinery, grain, coal, manure and general goods. Steam packets run between Newcastle and Hull and this port.

By charter, ann. 1518, the corporation of Ipswich claim all wreck of the sea, flotsam and jetsam found in the Orwell between Ipswich and Polleshead, beyond Walton and Felixstow, over which it holds jurisdiction.

**Customs Establishment.**

*Collector and Surveyor*, GEORGE M. DOUGLAS.

CLERKS.—*Second Class.*—Emra Holmes, Timothy Lynch.

EXAMINING OFFICERS.—*Third Class.*—John W. Carmichael, John Claxton.

*O.D.O.—First Class.*—E. Bird, J. Elliston, S. Pyman. *Second Class.*—G. W. Hadgrat, A. Chaney, F. Harris, W. Day. G. W. Loughborough.

**Bonded Warehouses.**

No. 1—Wines and spirits, and British spirits, Key Street, Owen Ridley.
" 2— " " Key Street, Cobbold & Son.
" 3— " " Foundation Street, Cobbold & Son.
" 4— " " Hyde Park Corner, Charles Eds.
" 5— " " and British spirits, St. Peter Street, Edmund Oxborrow.
" 6— " " Custom House, R. & C. Tacon.
" 7— " " Custom House, Cobbold & Son.
" 8— " " and British spirits, Custom House, E. Alexander & Son.
" 9— " " " " Legal Quay, C. T. Townsend.

„ 10—Dry goods, and tobacco for home consumption, Legal Quay, H. M. Burton.
„ 11—Dry goods, wines and spirits and British spirits, Market Ln., W. S. Cowell.
„ 12—Wines and spirits and British spirits, Market Lane, R. Miller & Son.
„ 13— „ „ „ „ Bank Street, N. Catchpole.
„ 14— „ „ „ „ College Street, H. M. Burton.
„ 15— „ „ „ „ St. Peter Street, Edmund Oxbourne.

**Irvine**, co. Ayr, a harbour situated on the coast of the Firth of Clyde, at the mouth of the river Irvine. The principal trade is ship building and the exportation of coal. It is included in the port of Troon; *which see.*

**Islay**, one of the Hebrides; barley is largely imported from abroad for the supply of the numerous distilleries on the island, and the product, whiskey, is extensively shipped to all parts of the U.K. Islay is included in the port of Greenock; *which see.*

**Itchenor**, co. Sussex; is situated within Chichester harbour; it is included in the port of Littlehampton; *which see.*

## Jersey, J.

*Principal Officer.*—George Clayton.

CLERKS.—*Second Class.*—George P. Charleton, James Cooper.

EXAMINING OFFICER.—*Third Class.*—Robert K. Troon.

BOATMEN.—*First Class.*—W. Mackay, one vacancy. *Second Class.*—W. F. Baker, J. D. Henry, F. W. Hawkins, R. K. Troon, Jun.

## Juice, Lemon and Lime.

*See also Seamen, provisions for, and health accommodation of.*

**Importation of.**—On the importation of lime or lemon juice, care should be used to ascertain that it has not been previously fortified, in which case it would be liable to duty as spirits.

**Fortifying of in bond for ships' stores.**—Lime or lemon juice for ships' stores must be deposited in a bonded warehouse and inspected and approved by an Inspector appointed by the Board of Trade, it must then be fortified by the addition of spirits, also inspected and approved, and then bottled and sealed with an official seal approved for the purpose.

The spirit added in fortifying must be in the proportion of 15 parts of proof spirit to 85 parts of juice = 3 parts of spirit to 17 of juice.

The practice in the port of London is as follows: when a store merchant desires to fortify, bottle and pack juice for ships' stores, he obtains a book from the office of the Controller of Accounts, and makes an entry of the casks, and a request within the cover of the book that they may be received into bond, this book is forwarded to the Gauger on the station who gauges the casks and records the particulars. The juice may then be removed to the place set apart for the purpose. The merchant pays the fees for inspection to the Superintendent of Mercantile Marine, and obtains from him a certificate of such payment, this certificate he hands

38 / 69 to the Gauger, who sees a sample drawn from each cask of juice and of spirits; these samples are labelled with the full particulars, and are each sealed with an official seal and packed in a case, which is also sealed and forwarded to the Principal of the Inland Revenue Laboratory, Somerset House.

The Gauger dispatches the certificate by post to the Principal of the Laboratory, Inland Revenue, Somerset House.

The expense of bottles, corks and boxes and of forwarding the samples is borne by the merchant.

After the examination of the samples, the Principal of the Laboratory having noted the approval or rejection of the samples, as the case may be, and if the latter, the causes of rejection, returns the certificate to the Gauger.

**Fortifying.**—If the juice and the spirit have been approved, the fortifying may be proceeded with; the spirit is calculated at proof, and the quantity required is 3-17ths that of the juice, therefore, to find the amount, multiply the liquid quantity of the juice by 3 and divide by 17.

The head rod shews on the A and B lines at a glance the quantity of spirit required.

| | | | |
|---|---|---|---|
| 17 | 51 | 85 | A |
| 3 | 9 | 15 | B |

Set 15 on the B line under 85 on the A line, and under any quantity of juice on the A line will be shewn on the B line the quantity of spirit required.

**Bottling and packing.**—The bottling of each cask must be completed in one continuous operation, and in glass bottles, each containing not less than one, and not more than two imperial quarts, or in bottles of glazed earthenware, each containing not less than one and not more than two imperial gallons; the glass bottles must be properly packed in wooden boxes, and the earthenware bottles satisfactorily protected by wicker-work, each bottle being secured by a seal approved for the purpose. 47 / 68

MAXIMUM SIZE OF BOTTLES ALLOWED.

| | | | | | |
|---|---|---|---|---|---|
| 2 gall. | glazed earthenware | bottles | For vessels carrying a crew of | 60 | persons & upwards |
| 1 | ,, ,, | ,, | | 40 | ,, ,, |
| ½ | ,, glass | ,, | | 21 | ,, ,, |
| ¼ | ,, ,, | ,, | | 20 | ,, under |

Quart bottles may be used in all cases if preferred.

When the fortified juice has been kept in cask for more than three months a sample must be forwarded to the Principal of the Laboratory, Somerset House, for re-examination before the bottling can proceed; no fee is charged for this examination. 84 / 71

Rum, gin, brandy, whiskey, or hollands may be used for fortifying juice, provided that the spirit is not under proof strength. Plain or raw grain spirits may *not* be used. 121 / 69

The Board of Trade bear all expenses incurred in the carriage of samples from the Out-Ports to the Laboratory of the Inland Revenue, Somerset House, the carriage being paid on delivery, and reclaimed from the Board of Trade.

Juice fortified, bottled and packed may be removed under bond from one port to another, either for immediate shipment on board any specified ship, or to be warehoused for future shipment as stores; but it may not be removed under bond in cask.

Lemon juice admitted into bond and approved by the Board of Trade Inspector, although not fortified, may not be delivered out of bond for any other purpose than that for which it was intended; neither can juice that has been rejected be delivered out of bond without the Board's special sanction.

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**Keadby**, co. Lincoln, a village situated on the west (left) bank of the river Trent: large quantities of coal are shipped for removal coastwise to Hull and other places. It is included in the port of Gainsborough; *which see.*

**Kennetpans**, co. Clackmannan, a harbour situated on the river Forth, about 3½ miles from Alloa. Coal of excellent quality, the produce of the neighbouring pits, is largely shipped. Kennetpans is included in the port of Alloa; *which see.*

**Kilkenny**, co. Kilkenny. **An Excise General Warehouse.**

**Kilmarnock**, co. Ayr. **An Excise General Warehouse.**

**Kinsale**, co. Cork, a port situated at the mouth of the river Bandon; it possesses an excellent harbour, but the trade is almost entirely limited to fishing and the exportation of fish. It ranks as a sub-port to Cork; *which see.*

## Kirkcaldy, Port of. K.Y.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 573 | 58,840 | .. | .. | 343 | 24,130 | 1227 | 129,000 | 3 | 376 | 804 | 57,882 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 22 | 2,791 | 6 | 687 | 28 | 3,478 | .. | .. | 1 | 1,326 | 1 | 1,326 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 738

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £400,277 | £147,696 | £28,215 |

Kirkcaldy, co. Fife, a port situated on the north coast of the Firth of Forth. In the town, flax yarn, linen, fishing nets and floor cloth are largely manufactured, as also marine and other engines and machinery. There are also foundries for large castings. Imports: flax, hemp, grain, timber, &c., principally from the Baltic and other northern European ports. Exports: coal, and goods manufactured in the district.

**Customs Establishment.**

*Collector and Surveyor*, MICHAEL B. PITHIE.

CLERK,—*Second Class.*—Alex. J. W. Cameron.

EXAMINING OFFICER.—*Third Class.*—John Innes.

*O.D.O.—Second Class.*—G. Pearson, J. Ingram.

CREEKS: Leven, Largo, Methill; P.C.O., James Arthur.
Dysart; P.C.O., Michael Brown.
Burnt Island; P.C.O., James Hutchinson.
Anstruther; P.C.O., Andrew Keay.

**Bonded Warehouses.**

One for dry goods. | Two for wines and spirits.

**Kirkcudbright**, co. Kirkcudbright, the chief town of the county: it possesses a good harbour, but the trade is inconsiderable. It is included in the port of Dumfries; *which see.*

## Kirkwall, Port of. K.L. or K.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 19 | 1,187 | .. | .. | 766 | 74,577 | 32 | 1,947 | .. | .. | 757 | 73,931 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 38 | 2,086 | 3 | 122 | 41 | 2,208 | 1 | 91 | .. | .. | 1 | 91 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 1217

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £5,170 | £11,796 | .. |

Kirkwall, the capital of the Orkney Islands, is situated on the Mainland of Orkney, almost in the centre of the group of islands, and is seated at the head of a land-locked bay, which forms an excellent harbour for vessels of the largest tonnage. An extensive coasting trade in general produce is carried on, and it is estimated that cattle to the value of £300,000 are annually exported to English and Scotch ports. The foreign trade is principally with the Faroe Islands, Norway and the Baltic, the chief commodities being cattle, fish and timber.

**Customs Establishment.**

*Superintendent of Customs & Mercantile Marine.*—GEORGE N. WATT.

*Second Officer.*—G. Drever.

*O.D.O.—Second Class.*—J. Taylor.

CREEKS: Stromness; P.C.O., John Johnstone.

*O.D.O.—Second Class.*—S. Brown.

Long Hope; P.C.O., Thomas Wald.

*O.D.O.—Second Class.*—J. D. Garson, D. Beatton.

**No Bonded Warehouses.**

**Kirschwasser**, a spirit distilled from cherries bruised and fermented.—*See Cordials.*

**Kyleakin**, Skye Island, is situated at the narrowest part of the Sound of Sleat. The Harbour is small, and with the exception of steamers running between Glasgow and Portree there is no trade. It is included in the port of Inverness; *which see.*

## Lancaster, Port of. L.R.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 127 | 40,186 | 38 | 21,853 | 1182 | 167,848 | 88 | 37,277 | 47 | 29,361 | 1404 | 198,697 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 142 | 19,253 | 5 | 110 | 147 | 19,363 | 1 | 140 | .. | .. | 1 | 140 |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 228

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £366,480 | £578,182 | £12,943 |

**Lancaster**, co. Lancaster, a port situated on the river Lune, the trade is of a general character; but timber and grain are among the principal imports. Table baize, and silk and cotton fabrics are here manufactured to a considerable extent, as also cabinet and upholstery goods, for the production of which the town has been long noted.

**Customs Establishment.**

*Collector and Surveyor.*—WILLIAM DEAR.

CLERK AND EXAMINING OFFICER.—*Second Class.*—Fredk. Preston.

EXAMINING OFFICER.—*Third Class.*—John Cowley.

CREEKS: Glasson Dock; EXAMINING OFFICER (*Third Class*) Wm. Merritt.

*O.D.O.—Second Class.*—G. M. Cutts, J. Shaw.

Morecambe; P.C.O., John Wright.

**Bonded Warehouses.**

No. 1—Wet goods, M. Harrison, proprietor and agent
" 3—Wet and dry goods, including tobacco, J. Ball, agent.
" 4—Wet goods, J. Ball, agent.
" 10—Wet and dry goods, R. Hinde; Mandsley, Taylor & Co.; — Woods; and Bromley, Merchants. M. Harrison and J. Ball, agents.
A Bonded Warehouse is being built at Kendal.

**Largo**, co. Fife, a fishing station and small harbour on the north coast of the Firth of Forth. It is included in the port of Kirkcaldy; *which see.*

**Larne**, co. Antrim, a town situated on the east coast of Ireland, at the entrance of Larne Lough. There is a commodious quay, alongside of which vessels of large size may anchor, there being a depth of 17 feet at low water. It is included in the port of Belfast; *which see.*

**Excise General Warehouse.** Warehouse keeper, John Crawford.

**Lascars.**—Relief of destitute.—*See Seamen, relief of destitute.*

" Certain contracts may be made with.—*See Seamen, engagement of.*

**Leeds** (Inland Bonding Town.)

*Collector and Surveyor*, DAVID G. MUIR.

CLERK.—*Second Class.*—Henry de Mouilpied.

*Writer.*—J. H. J. Simpson.

EXAMINING OFFICERS.—*Third Class.*—John Dixon, J. C. Farebrother.

*O.D.O.—Second Class.*—R. Mabbs.

**Customs Revenue.**

| 1867 | 1868 | 1869 | 1870 | 1871 | 1872 | 1873 |
|---|---|---|---|---|---|---|
| £65,554 | £105,193 | £113,476 | £108,411 | £137,048 | £130,745 | £143,738 |

**Legal procedure** under M. S. Acts.—*See Merchant Shipping Acts.*

**Leigh**, co. Essex, included in the port of Maldon; *which see.*

## Leith, Port of. L.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 1968 | 522,188 | 19 | 12,588 | 914 | 161,947 | 1210 | 405,052 | 24 | 15,265 | 789 | 157,785 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 94 | 18,068 | 103 | 43,978 | 197 | 62,046 | .. | .. | 2 | 877 | 2 | 877 |

Number of Boats registered under the Sea Fisheries' Act, 1868..... 545

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £8,032,357 | £4,380,798 | £329,863 |

Leith, co. Edinburgh, a large and important port situated on the south coast of the Firth of Forth. Principal imports: wine, spirits, corn, timber, sugar, esparto grass, butter, cheese, agricultural produce and manures. Exports: coal, iron, linen and jute manufactures, machinery, mineral oils, &c.

### Customs Establishment.

*Collector.*—JOHN MACKENZIE.

CLERKS.—FIRST CHIEF CLERK.—Alexander Stewart. SECOND CHIEF CLERK.—Thomas Carse. *First Class.*—Thomas J. Freeman, Robert B. Wallace, Edwin Brown. *Second Class.*—Adolphus Ross, Thomas Costello, James Robertson, James Borthwick, Michael Murray, Charles Innes, William Peddie. *Extra Clerk.*—Thomas Isaac.

WRITERS.

| | | |
|---|---|---|
| W. J. Frost | M. Calder | R. Robertson |
| J. Philip | R. B. Scott | R. W. Newsom |
| J. M. Stewart | E. Ryan | |

HOUSEKEEPER.—J. Mitchell.

AGENT FOR SCOTCH LAW.—William J. Sands.

SURVEYORS.—*First Class*—Robert Morison. *Second Class*—vacant.

EXAMINING OFFICERS.—*First Class.*

Henry P. Trestrail | Henry S. Dyer | John R. Mathie
Thomas N. Fyfe.

*Second Class.*

| | | |
|---|---|---|
| Thomas Scott | John Letch | Wm. S. Bell |
| James Cattanach | James Cook | Andrew Richardson |

*Third Class.*

| | | |
|---|---|---|
| Thomas Cochran | John Cooper | James C. Hood |
| Jackson Hartness | William K. Currie | John Bryce |
| Wm. H. Langdale | George Topping | One vacancy |

A.E.O.—A. Bridges, J. Cunningham, R. Rose, G. Robertson.

*O.D.O.—First Class.*

| | | |
|---|---|---|
| E. Stratton | W. Wright | A. Cameron |
| R. Rose | J. Reid | A. B. Boon |
| G. D. Buchan | T. Laing | T. W. Baird |
| A. Bridges | A. Leishman | D. Wilson |
| J. Cunningham | H. J. Frew | J. E. Mackinson |
| J. White | W. Falconer | A. Spavin |
| T. Bain | G. Robertson | H. Batchelor |
| J. Beattie | | |

*Second Class.*

| | | |
|---|---|---|
| J. Stalker | J. B. Snodgrass | G. Thomson |
| J. Thomson | J. Webster | G. A. Lawrie |
| W. Carlisle | W. C. Young | J. Whiting |
| W. Mitchell | J. Aitken | J. Lynch |
| R. Smith | W. Honeyman | J. G. Whaley |
| A. T. Hall | J. Kilgour | R. Crawford |
| J. Robertson | R. Fountain | F. Duncan |
| W. Simpson | J. A. R. Murray | M. Lowrie |
| | | Four vacancies |

24 PREFERABLE GLUTMEN.

CREEKS: Fisherrow and Cockenzie; P.C.O., John P. Black.

**Bonded Warehouses.**

Teas, wines and spirits, Leith Dock Warehouses and Vaults.
Wines and spirits, Aitken & Wrights.
" " John Crabbie & Co.
" " Wm. Ford & Sons.
Tobacco, Laurie, Son & Co.
And several other warehouses for wines and spirits only; Bernard & Co., W. Baillie & Son, F. Sommerville & Co.

**Leith Docks.—An Excise General Warehouse,** Warehouse-keepers, Leith Dock Warehouse Company; Manager, Wm. Muir.

**Lemon Juice.**—*See Juice.*

## Lerwick, Port of. L.K.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 46 | 5,418 | .. | .. | 160 | 31,907 | 52 | 6,191 | .. | .. | 189 | 30,267 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 91 | 3,977 | 1 | 64 | 92 | 4,041 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....2880

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £15,545 | £25,788 | £2 |

Lerwick, the capital of Mainland, the principal of the Shetland Islands.

**Customs Establishment.**

*Collector and Surveyor.*—JOHN GATHERER.

EXAMINING OFFICER.—*Third Class, &c.*—Alexander Garden.

*O.D.O.—Second Class.*—G. Laurenson, G. Robertson, R. Gyeig.

**No Bonded Warehouses.**

**Leven**, co. Fife, a small harbour situated at the mouth of the river Leven. It is included in the port of Kirkcaldy; *which see.*

## Licences, Excise.

| | | | | |
|---|---|---|---|---|
| 76 V. | APPRAISERS, U.K.—To carry on the trade of an appraiser or house agent .. .. .. .. .. | 2 | 0 | 0 |
| V. 18 | ARMORIAL BEARINGS, G.B.—If painted, marked or affixed on or to any carriage .. .. .. .. | 2 | 2 | 0 |
| | Not so painted, &c., but otherwise worn or used .. | 1 | 1 | 0 |
| 2 | AUCTIONERS, U.K.—To carry on the trade of .. | 10 | 0 | 0 |
| 7. 2 1 22 V. | BREWERS, U.K.—For yearly licence to brew beer for sale, other than black or spruce beer. If the quantity brewed within the year ending the 30th September next preceding the taking out of such licence shall not exceed 20 barrels .. .. .. .. .. .. | 0 | 12 | 6 |
| | Exceeding 20 and not exceeding 50 barrels .. .. | 1 | 7 | 6 |
| | Exceeding 50 .. .. .. .. .. .. | 2 | 0 | 0 |
| | Exceeding 100 and not exceeding 1,000 barrels; for every 50 barrels, and for any fractional part of 50 over and above the first 100 barrels, the additional sum of | 0 | 15 | 0 |
| | Exceeding 1,000 and not exceeding 50,000 barrels; in addition to the duty on 1,000 barrels, for every 50 and for any fractional part of 50 over and above 1,000 barrels the further sum of .. .. .. .. .. | 0 | 14 | 0 |
| | Exceeding 50,000; in addition to the duty on 50,000 barrels, for every 50 and for any fractional part of 50 over and above 50,000 barrels, the further sum of .. | 0 | 12 | 6 |
| | For a beginner .. .. .. .. .. .. | 0 | 12 | 6 |
| | And on the expiration of the beginner's licence, such further additional sum, as with the said 12s. 6d. shall | | | |

amount to the duty chargeable in respect of the number of barrels of beer brewed during the existence of the licence, to be paid within ten days thereafter.

17 & 18 V. c. 80 s. 2 — Every brewer intending to use sugar in brewing .. 1 0 0

BREWERS OF BLACK OR SPRUCE BEER, U.K.—Every brewer of black or spruce beer for sale, if the quantity of beer brewed by such brewer within the year ending the 30th September, previous to taking out such licence, shall not exceed 20 barrels .. .. .. 0 10 6

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Exceeding 20 and not exceeding 50 barrels | | | | | .. | .. | 1 | 1 | 0 |
| ,, 50 | ,, | ,, | 100 | ,, | .. | .. | 1 | 11 | 6 |
| ,, 100 | ,, | ,, | 1,000 | ,, | .. | .. | 2 | 2 | 0 |
| ,, 1,000 | ,, | ,, | 2,000 | ,, | .. | .. | 3 | 3 | 0 |
| ,, 2,000 | ,, | ,, | 5,000 | ,, | .. | .. | 7 | 17 | 6 |
| ,, 5,000 | ,, | ,, | 7,500 | ,, | .. | .. | 11 | 16 | 3 |
| ,, 7,500 | ,, | ,, | 10,000 | ,, | .. | .. | 15 | 15 | 0 |
| ,, 10,000 | ,, | ,, | 20,000 | ,, | .. | .. | 31 | 10 | 0 |
| ,, 20,000 | ,, | ,, | 30,000 | ,, | .. | .. | 47 | 5 | 0 |
| ,, 30,000 | ,, | ,, | 40,000 | ,, | .. | .. | 63 | 0 | 0 |
| ,, 40,000 | .. | .. | .. | .. | .. | .. | 78 | 15 | 0 |

Every beginner within 10 days after the 30th September next, after taking out a licence must pay such additional sum, as with the said sum of 10s. 6d., shall amount to the duty above mentioned, according to the number of barrels brewed within the preceding year or period for which such licence was taken out.

6 G. IV. c. 81 s. 2 — RETAIL BREWERS, SCOTLAND AND IRELAND.—Every Brewer of beer for sale who shall retail such beer to be consumed elsewhere than on his premises .. .. 5 10 3

3 V. c. 17 s. 1, 6 G. IV. c. 81 s. 2, 3 V. c. 17 s. 1, 26 & 27 V. c. 33 s. 1, 27 & 28 V. c. 35 s. 3, 23 & 24 V. c. 113 s. 36 — BEER DEALERS, U.K.—Every person not being a brewer of beer, who shall sell strong beer only in casks containing not less than 4½ gallons, or in not less than two dozen reputed quart bottles at one time to be consumed elsewhere than on the premises where sold .. 3 6 1½

A brewer is not exempted from taking out this licence if he sell beer other than that brewed by himself.

32 & 33 V. c. 27 s. 4 — Every person in England or Ireland being a licenced beer dealer, who shall sell beer in quantities less than 4½ gallons, or two dozen reputed quart bottles, but not to be consumed on the premises, the additional duty of 1 2 0½

6 G. IV. c. 81 s. 2 — BEER RETAIL LICENCES, VICTUALLERS.—In England and Ireland every person who shall be authorised by the Justices of the Peace to keep a common inn, ale

s 1 house, or victualling house, and who shall sell beer,
V. cider, or perry by retail, to be drank or consumed on
2 the premises where sold, if the dwelling-house in which such person resides or retails beer, cider, or perry, in the manner mentioned at the time of taking out the licence, shall not, together with the offices, courts, yards, and gardens occupied therewith, be rated under the authority of any Act for granting duties on inhabited houses, at a rent of £20 per annum or upwards, or shall not be rented or valued at such rent or annual value or upwards, and such person being also licensed to retail spirits .. .. .. .. .. .. .. .. 1 2 0¼

(For this and all other retail licences a Magistrates' certificate must be produced.)

By Treasury Order canteen keepers are exempted from the operation of this provision.

And if rated, rented or valued at £20 per annum or upwards, or if not a licensed spirit retailer, then without
V. regard to the value of the premises .. .. .. 3 6 1¼
) *Six-sevenths only of the licence duty if closed on Sundays.

V. Every person in Scotland who shall be authorised by
8 the Justices to keep an inn, and who shall sell beer, cider, or perry by retail (whether to be drunk or consumed on the premises or not,) if the dwelling-house in which such person resides, or retails beer, cider or perry, at the time of taking out the licence, shall not together with the offices, courts, yards and gardens occupied therewith, be rated under the authority of any Act for granting duty on inhabited houses, at a rent of £10 per annum or upwards, or shall not be rented or valued at such rent or annual value or upwards .. .. .. 2 10 0

And if rated or valued at £10 per annum or upwards 4 4 0

IV. BEER AND CIDER RETAILERS.—Under 1 W. IV. c. 64
13 (England.)—For every licence to be taken out by any
s. 1 person for selling beer by retail, not to be drunk or consumed in the house or on the premises where sold .. 1 2 0¼
V. For every licence to be taken out by any person for
4 selling beer by retail to be drunk or consumed in the house or on the premises where sold .. .. .. 3 6 1¼
*Six-sevenths only of the licence duty if closed on Sundays.

V. For every licence to be taken out by any person for
10 selling cider and perry only by retail to be drank on
s. 1 or off the premises where sold .. .. .. .. 1 2 0¼
*Six-sevenths only of the licence duty if closed on Sundays.

V. For every licence to sell table beer in any house or
3 shop in the United Kingdom at a price not exceeding
27 1½d. per quart, and not to be drunk on the premises .. 0 5 0

V. CARRIAGES, G.B.—For every carriage, if such carriage
8 shall have four or more wheels, and shall be of the weight of 4 cwt. or upwards .. .. .. .. 2 2 0

| | | | | |
|---|---|---|---|---|
| | If such carriage shall have less than four wheels, or having four or more wheels, shall be of a less weight than 4 cwt. .. .. .. .. .. .. .. | 0 | 15 | 0 |
| G. IV. 81 s. 2 c. 17 s. 1 V. c. 5 | DISTILLERS, U.K.—Every distiller or maker of low wines or spirits .. .. .. .. .. .. .. | 10 | 10 | 0 |
| | DOGS, G.B.—Duty on each dog of whatever description of the age of six months or upwards .. .. | 0 | 5 | 0 |
| & 24 V. s. 90 | GAME LICENCES AND CERTIFICATES.—For a licence in Great Britain, or a certificate in Ireland to kill game. | | | |
| | If the licence or certificate shall be taken out after 5th April, and before 1st November, to expire on the 5th April in the following year .. .. .. .. .. | 3 | 0 | 0 |
| | To expire on the 31st October in the same year in which the licence or certificate shall be taken out .. | 2 | 0 | 0 |
| | If the licence or certificate shall be taken out on or after 1st November to expire on the 5th April following | 2 | 0 | 0 |
| | Any person having the right to kill game on any lands in England or Scotland is entitled to take out a licence to authorize any servant for whom he shall be chargeable to the Excise duty on male servants as a gamekeeper, to kill game upon the same lands upon payment of the duty of .. .. .. .. .. | 2 | 0 | 0 |
| | Gamekeeper's licence (Ireland) whole year .. .. | 3 | 0 | 0 |
| | Ditto, to expire on 31st October in the same year .. | 2 | 0 | 0 |
| | Ditto, if taken out on or after 1st November, to expire on 5th April following.. .. .. .. .. | 2 | 0 | 0 |
| | For every licence to deal in game in England, Scotland or Ireland .. .. .. .. .. .. | 2 | 0 | 0 |
| & 34 V. 97 s. 3 | GUNS, U.K.—For every licence to be taken out by every person who shall use or carry a gun .. .. | 0 | 10 | 0 |
| . c. 18 s. 1 and sed. B. | HAWKERS, G.B.—For every licence to be taken out by every hawker, pedlar, petty chapman and other trading person going from town to town in England, or place to place in Scotland, or to other men's houses, carrying to sell, or exposing to sale, any goods, wares, or merchandise, or carrying or exposing samples or patterns of goods, &c., to be afterwards delivered (except persons selling goods by wholesale to those who sell again, or persons who shall travel and trade on foot, and shall carry their goods to other men's homes only and not in any hired room or other place), the yearly duty of .. | 4 | 0 | 0 |
| c. 18 s. 8 and sed. B. | And if with more than one horse or other beast drawing burthen, then for each and every horse or other beast the yearly duty of .. .. .. .. .. | 4 | 0 | 0 |

0 V. c. 13 — Half-yearly licences at half the above rates respectively, may be granted to expire on the 30th September or the 31st March next following the date of licence, as the case may be.

These licences will authorize the opening of a shop, &c., in any town, as well as a trading from house to house.

III. s. 4 hed: HAWKERS (IRELAND.)—For every licence to be taken out by hawkers with one horse or beast bearing or drawing burthen, the yearly duty of .. .. .. 4 4 0

If with more than one horse or beast, then for each and every horse or other beast as above the yearly duty of .. .. .. .. .. .. .. .. 2 2 0

And further for every servant employed in carrying or drawing goods, wares, or merchandise of any such hawker, with a horse, the yearly duty of.. .. .. 2 2 0

This duty is in addition to the foregoing duty of £4 4s. required to be paid for the licence to the hawker using a horse or beast bearing or drawing burthen.

30 V. c. 13 — Half-yearly licences at half the above rates respectively may be granted to expire on the 30th September or 31st March next following the date thereof, as the case may be.

35 V. c. 11 — HOUSE AGENTS, U.K.—Every person letting furnished houses at an annual rent exceeding £25.. .. .. 2 0 0

33 V. c. 18 — MALE SERVANTS, G.B.—For every male servant .. 0 15 0

IV. s. 2 17 s. 1 — MALSTERS, U.K.—Every malster or maker of malt, if the quantity of malt made by such malster or maker of malt within the year ending the 5th July in each year shall not exceed 50 quarters .. .. .. .. 0 7 10½

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Exceeding | 50 | and not exceeding | 100 | quarters | .. | 0 | 15 | 9 |
| ,, | 100 | ,, ,, | 150 | ,, | .. | 1 | 3 | 7½ |
| ,, | 150 | ,, ,, | 200 | ,, | .. | 1 | 11 | 6 |
| ,, | 200 | ,, ,, | 250 | ,, | .. | 1 | 19 | 4½ |
| ,, | 250 | ,, ,, | 300 | ,, | .. | 2 | 7 | 3 |
| ,, | 300 | ,, ,, | 350 | ,, | .. | 2 | 15 | 1½ |
| ,, | 350 | ,, ,, | 400 | ,, | .. | 3 | 3 | 0 |
| ,, | 400 | ,, ,, | 450 | ,, | .. | 3 | 10 | 10½ |
| ,, | 450 | ,, ,, | 500 | ,, | .. | 3 | 18 | 9 |
| ,, | 500 | ,, ,, | 550 | ,, | .. | 4 | 6 | 7½ |
| ,, | 550 | .. .. .. | .. | .. | .. | 4 | 14 | 6 |

Every person who shall first become a malster or maker of malt, on taking out such licence as aforesaid

for that purpose, shall pay the sum of .. .. .. 0 7 10½
and within ten days after the 5th July next after taking out such licence, pay such further additional sum, as with the said sum of 7s. 10d½., shall amount to the duty hereinbefore mentioned according to the quantity of malt made within the preceding year or period for which such licence was granted.

By Treasury Warrant, 12th December, 1826.—Bye malsters, or persons who make malt for their own use and from the produce of their own land, not exceeding five quarters yearly.. .. .. .. .. .. 0 2 7½

By Treasury Order of 23rd of June, 1866, the duty on malsters licences is to be in all cases charged according to the quantity of malt that has been charged with duty in each preceding year ending 5th July.

5 V. sess. 2 30 s. 2 — MALT ROASTERS AND DEALERS IN ROASTED MALT, U.K. —For every licence to be taken out by any person for roasting malt for sale .. .. .. .. .. 20 0 0

For every licence to be taken out by any person for dealing in roasted malt .. .. .. .. .. 10 0 0

& 19 V. 38 s. 3 & 25 V. 91 s. 1 & 31 V. 0, s. 18. — METHYLATED SPIRIT MAKERS AND RETAILERS, U.K.—Every person who shall be authorised by the Board to make or mix methylated spirits other than a distiller or rectifier of spirits .. .. .. .. .. .. 10 10 0

Retailers of methylated spirits.. .. .. .. 0 10 0

& 26 V. c. 35 & 27 V. 8 s. 19 — OCCASIONAL LICENCES.—(1.) Victuallers, U.K. licensed to sell beer, spirits, wine, or tobacco; to sell the like articles at such place and time as shall be specified in the occasional licence:—

For every day not exceeding six days .. .. .. 0 2 6

For an additional occasional licence for any time not exceeding six days immediately succeeding the day on which the former licence expires, or only separated therefrom by a Sunday or holiday, per day .. .. .. 0 2 6

It is provided that the duty chargeable for every additional licence for any number of days not exceeding six, shall not exceed .. .. .. .. .. 0 10 0

7. c 18 s. 5 — (2.) Refreshment-house keepers and wine retailers licenced in England under 23 V. c. 27, and in Ireland under 23 and 24 V. c. 107 to sell wine to be consumed on the premises:—

Beer retailers licenced in England only, under 4 & 5 W. IV. c. 85 to sell beer to be consumed on the premises; and tobacco dealers to sell at such place and time, not exceeding three consecutive days, as shall be specified in such occasional licence, viz.:—

To sell refreshments only, no duty is chargeable.

| | | | |
|---|---|---|---|
| To retail foreign and British wine, per day .. .. | 0 | 1 | 0 |
| To retail beer, per day .. .. .. .. .. | 0 | 1 | 0 |
| To sell tobacco or snuff, per day .. .. .. | 0 | 0 | 4 |
| PACKET BOATS, U.K.—For every licence for the sale of exciseable liquors and tobacco to passengers on board a vessel during the voyage in or to or from one place to another of the United Kingdom .. .. .. .. | 1 | 1 | 0 |
| PATENT MEDICINE, G.B.—Makers or vendors of patent medicines within the Cities of London and Westminster and within the limits of the twopenny post, or within the City of Edinburgh .. .. .. .. .. | 2 | 0 | 0 |
| In any other city or borough or in any town corporate | 0 | 10 | 0 |
| In any other part of G.B. .. .. .. .. | 0 | 5 | 0 |
| PAWNBROKERS.—Within the U.K. .. .. .. | 7 | 10 | 0 |
| PLATE DEALERS, U.K.—For every licence to be taken out yearly by persons dealing in plate, viz., by every person trading in or selling any goods or wares in which any article composed wholly or in part of gold or silver in respect of every house, shop, or other place in which his trade or business shall be carried on :— | | | |
| Where the gold shall be above two penny-weights and under two ounces in weight, or the silver above five penny-weights, and under thirty ounces in weight, in any one separate and distinct article .. .. .. | 2 | 6 | 0 |
| Where the gold shall be of the weight of two ounces or upwards, or the silver of the weight of thirty ounces or upwards .. .. .. .. .. .. .. | 5 | 15 | 0 |
| Plate licences are not necessary for the sale of watch cases by the maker. | | | |
| By every hawker, pedlar or petty chapman, selling in the ordinary course of his trade as a hawker, &c., any article composed wholly or in part of gold or silver, the same duties as above mentioned according to the weight of the gold and silver. | | | |
| And by every pawnbroker trading in gold and silver plate, or taking in or delivering out pawns of such plate, or trading in or taking in pledge any articles of gold or silver, and by every refiner of gold or silver .. .. | 5 | 15 | 0 |
| PLAYING CARDS, U.K.—For every licence to be taken out yearly by any person who shall make as well as sell playing cards in the U.K. .. .. ... .. .. | 1 | 0 | 0 |

| | | | | |
|---|---|---|---|---|
| 6 G. IV. c. 81 s. 2<br>3 V. c. 17 s. 1 | RECTIFIERS AND COMPOUNDERS, U.K.—Every rectifier or compounder of spirits .. .. .. .. .. | 10 | 10 | 0 |
| | REFRESHMENT HOUSES (England and Ireland.)—For every licence to keep a refreshment-house. | | | |
| 24 & 25 V. c. 91 s. 9 | If the house and premises be in England, under the rent and value, or in Ireland under the value of £30 a year .. .. .. .. .. .. .. .. | 0 | 10 | 6 |
| | If the same shall be of the rent or value of £30 a year or upwards .. .. .. .. .. .. | 1 | 1 | 0 |
| | SPIRIT DEALERS, U.K.—Every dealer in spirits .. | 10 | 10 | 0 |
| 6 G. IV. c. 81 s. 2<br>3 V. c. 17 s. 1<br>11 & 12 V. c. 121 s. 10<br>24 & 25 V. c. 21 s. 2 | For every additional licence to retail foreign liqueurs in any quantity not less than a reputed quart bottle, or in the bottles in which they were imported, to be drunk or consumed off the premises where sold .. .. | 2 | 2 | 0 |
| 35 & 36 V. c. 94 ss. 68 & 69 | For every additional licence in England, to sell spirits in any quantity not less than a reputed quart bottle, or foreign liqueurs in the bottles in which they were imported, not to be drunk or consumed on the premises .. .. .. .. .. .. .. | 3 | 3 | 0 |
| | When the premises are not exclusively used for the sale of intoxicating liquors, a Magistrate's certificate is required for this retail licence. | | | |
| 6 G. IV. c. 81 s. 2<br>3 V. c. 17 s. 1 | SPIRIT RETAILERS (England and Ireland.)—Every spirit retailer in England or Ireland (except spirit retailers in Ireland, commonly called spirit grocers), if the dwelling house in which such retailer resides, or retails spirits at the time of taking out the licence, shall not together with the offices, courts, yards and gardens occupied therewith be rated under the authority of any Act for granting duties on inhabited houses at a rent of £10 per annum or upwards, or shall not be rented or valued at such rent or annual value or upwards .. .. .. .. .. .. .. | 2 | 4 | 1 |
| | If rated, rented or valued at £10 and under £20 .. | 4 | 8 | 2½ |
| | " " " £20 " £25 .. | 6 | 12 | 3½ |
| | " " " £25 " £30 .. | 7 | 14 | 4 |
| | " " " £30 " £40 .. | 8 | 16 | 4½ |
| | " " " £40 " £50 .. | 9 | 18 | 5½ |
| | And at £50 or upwards .. .. .. .. .. | 11 | 0 | 6 |
| | *Six-sevenths only of the licence duty if closed on Sundays.* | | | |
| 16 & 17 V. c. 67 s. 8 | Every retailer of spirits in Scotland, if the dwelling house in which such retailer resides or retails spirits (whether to be drunk on the premises or not) at the time of taking out such licence, shall not together with the offices, courts, yards, and gardens occupied therewith, be rated under the authority of any Act for granting | | | |

| | | | |
|---|---|---|---|
| duties on inhabited houses at a rent of £10 per annum or upwards, or shall not be rented or valued at such rent or annual value or upwards .. .. .. .. | 4 | 4 | 0 |
| If rated at £10 and under £20.. .. .. .. | 5 | 5 | 0 |
| ,, £20 ,, £25.. .. .. .. | 9 | 9 | 0 |
| ,, £25 ,, £30.. .. .. .. | 10 | 10 | 0 |
| ,, £30 ,, £40.. .. .. .. | 11 | 11 | 0 |
| ,, £40 ,, £50.. .. .. .. | 12 | 12 | 0 |
| ,, £50 and upwards .. .. .. .. | 13 | 13 | 0 |

These rates of licence duty in Scotland are deemed to apply to the sale of beer together with spirits, where the person obtaining such licence shall have the Justices' certificate or authority to sell both.

The Justices' certificate for the sale of spirits or wine in Scotland includes the authority to sell beer, but the Justices may grant a certificate for the sale of beer only.

Every retailer of spirits in Ireland, dealing in coffee, tea, cocoa-nuts, chocolate, or pepper, and not selling spirits in any greater quantity at one time than two quarts, or any spirits to be consumed in the house or premises of such retailer, if the dwelling-house in which such retailer resides or retails spirits at the time of taking out such licence, shall not together with the offices, courts, yards, and gardens occupied therewith, be rated under the authority of any Act for granting duties on inhabited houses at a rent of £25 per annum or upwards, or shall not be rented or valued at such rent or annual value or upwards .. .. .. .. 9 18 5½

| | | | |
|---|---|---|---|
| If rated at £25 and under £30.. .. .. .. | 11 | 0 | 6 |
| ,, £30 ,, £40.. .. .. .. | 12 | 2 | 6½ |
| ,, £40 ,, £50.. .. .. .. | 13 | 4 | 7 |
| ,, £50 and upwards .. .. .. .. | 14 | 6 | 7½ |

SWEET DEALERS AND RETAILERS, U.K.—Every person who shall sell any kind of sweets, made wines, mead, or metheglin, in quantities of or exceeding two gallons, or one dozen reputed quart bottles at one time.. .. 5 5 0

Every retailer of sweets or made wines, or of mead or metheglin in quantities less than the preceding, upon production of a Magistrate's certificate, and the licence may in certain cases be granted for 6-7ths of the duty 1 2 0½

A licence for sweets to be consumed on the premises may only be granted to a licensed refreshment house keeper.

Licenced dealers may sell by retail under the same licence for consumption off the premises.

| | | | | |
|---|---|---|---|---|
| 9 & 10 V. c. 90 s. 2 | STILLS, U.K.—Every person (a licenced distiller, rectifier, or compounder of spirits, or vinegar maker excepted) keeping or using a still or retort for carrying on the trade of a chemist or other business requiring the use of a still .. .. .. .. .. .. | 0 | 10 | 0 |
| 6 G. IV. c. 81 s. 2 V. c. 17 s. 1 | TOBACCO MANUFACTURERS AND DEALERS, U.K.—Every manufacturer of tobacco or snuff, if the tobacco or snuff work weighed by such person for manufacture within the year ending the 5th July, previous to taking out such licence, have not exceeded 20,000lbs. .. .. | 5 | 5 | 0 |
| | Exceeding 20,000lbs. and not exceeding 40,000lbs. .. | 10 | 10 | 0 |
| | ,, 40,000lbs. ,, ,, 60,000lbs. .. | 15 | 15 | 0 |
| | ,, 60,000lbs. ,, ,, 80,000lbs. .. | 21 | 0 | 0 |
| | ,, 80,000lbs. ,, ,, 100,000lbs. .. | 26 | 5 | 0 |
| | ,, 100,000lbs. .. .. .. .. .. | 31 | 10 | 0 |
| | Every person who shall first become a manufacturer of tobacco or snuff, on taking out such licence shall pay the sum of .. .. .. .. .. .. .. and shall within ten days after the 5th July next after taking out such licence, pay such further sum as, with the said sum of £5 5s. shall amount to the duty above mentioned, according to the quantity of tobacco and snuff work weighed for manufacture within the preceding year, or period for which such licence was granted. | 5 | 5 | 0 |
| | For every dealer in or seller of tobacco or snuff .. | 0 | 5 | 3 |
| Dealers. | | | | |
| 6 G. IV. c. 81 s. 2 3 V. c. 17 s. 1 | VINEGAR MAKERS, U.K.—Every maker of vinegar or acetous acid for sale .. .. .. .. .. | 5 | 5 | 0 |
| 6 G. IV. c. 81 s. 2 3 V. c. 17 s. 1 | WINE DEALERS, U.K.—Every dealer in foreign wine who shall not have a licence for retailing beer .. .. | 10 | 10 | 0 |
| 6 G. IV. c. 81 s. 2 3 V. c. 17 s. 1 | WINE RETAILERS, U.K.—Every retailer of foreign wine, except canteen keepers, who shall have taken out a licence for retailing beer to be drunk or consumed on the premises, but who shall not have taken out a licence for retailing spirits.. .. .. .. .. | 4 | 8 | 2¼ |
| | In any case in which a person in Scotland has obtained the Justices' certificate to retail wine, and has not taken out either a beer or spirit retail licence, the duty chargeable on the wine retail licence is per annum | 10 | 10 | 0 |
| | Every retailer of foreign wines who shall have taken out a licence for retailing beer and spirits respectively to be so drunk or consumed; and every canteen keeper licensed to sell beer but not spirits .. .. .. | 2 | 4 | 1 |
| | *Six-sevenths only of the licence duty if closed on Sundays.* | | | |
| | Grocers in Scotland who sell wine not to be drunk or consumed on the premises having the Justices' certificate to retail beer, but not spirits.. .. .. .. | 4 | 8 | 2¼ |

d 1 & 2 Vict. c. 1 and 1 Vict. c. 9 s. 8

WINE RETAILERS UNDER REFRESHMENT HOUSE ACTS (England and Ireland.)—For the sale by licenced Refreshment-house keepers of foreign and British wines or sweets to be consumed on the premises where sold, viz.:

| | | | |
|---|---|---|---|
| If the house and premises be under the rent or value of £50 a year, the duty of .. .. .. .. .. | 3 | 3 | 0 |
| If the rent or value of £50 a year or upwards .. | 5 | 5 | 0 |

*Six-sevenths only of the licence duty if closed on Sundays.*

An abatement is to be made from the duty chargeable on these licences, if the house is not kept open for the sale of refreshments after 10 o'clock at night, at the following rates, viz.:—

| | | | |
|---|---|---|---|
| When the house and premises shall in England be under the rent and value, or in Ireland under the value of £30 a year, an abatement of .. .. .. .. | 0 | 7 | 4 |
| When of the rent or value of £30, and under £50 a year ... .. .. .. .. .. .. .. .. | 0 | 17 | 10 |
| When of the rent or value of £50 and upwards .. | 1 | 1 | 0 |

d 27 & 1 Vict. c. 1

RETAILERS OF FOREIGN AND BRITISH WINE not to be consumed on the premises where sold.

| | | | |
|---|---|---|---|
| If the house and premises shall in England be under the rent and value, or in Ireland under the value of £50 a year or upwards, the duty of .. .. .. .. | 2 | 2 | 0 |
| If of the rent and value of £50 a year or upwards, the duty of .. .. .. .. .. .. .. | 3 | 3 | 0 |

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1854

**Life, salvage of.**—*See Salvage.*

**Life Boats,** expenses of, may be charged on the Mercantile Marine Fund.

## Lightermen.

Goods only to be shipped by licensed lightermen.—*See Exportation, article* 4.

In London dutiable and drawback goods for exportation may only be removed by licensed lightermen, and the servants of such lightermen removing such goods must, if required by the officers, produce an authority from the employers, given in the following form:

I hereby authorize and appoint to receive drawback and warehoused goods, duly cleared for exportation, or as ship stores, and to sign the usual receipts for such goods, when received into the lighter, on the Shipping Bills, for me as Lighterman, licensed by the Commissioners of Her Majesty's Customs.

*(Signed)* *Licensed Lighterman.*

*London,* 18

## Lighter Notes.

A lighter note is a document used to describe and accompany import goods landed or transhipped. Particulars of the importing ship, of the goods, the place of landing, or in the case of transhipment goods the export ship, and filled in by the officer in charge of the ship from information furnished by the overside or transhipment order.

In addition to these particulars the officer states on the lighter note the time when the import ship was boarded on her arrival, also where the ship is lying, the name and number of the lighter, with whom the goods are sent in charge (whether lighterman or officer, if the latter, the name of the officer) and the time when the lighter leaves.

On the landing of the goods from the lighter they are tallied, if dutiable, by an officer, if free, by the Dock Company or Wharfinger, as the case may be, and the tally is in each case recorded on the back of the lighter note by the party tallying.

**No. 1.—To be used for Goods to River Stations only.**

LIGHTER NOTE. *No.*

*Ship boarded at Gravesend, the* 18*th July*, 1874.

Delivered into Lighter "*Tom*," 731, from the ship "*Anna*," Captain *Main*, from *Colombo*, to be landed at *Brewer's Quay*.

17 Packages in charge of *Lighterman*:

| Marks. | Nos. | No of Packages | Description of Packages. | Where lying and time when Lighter leaves. | Time of Arrival at Quays or Wharf. | No. of Packages | Over | Short | Observations. |
|---|---|---|---|---|---|---|---|---|---|
| LL B | 1/17 | 17 | *Casks of Coffee* | *East India Dock* 27/7/74 8¼ *a.m.* | *Brewer's Quay* 28/7/74 3 *p.m.* | 17 | | | *Landed correct J. Lucas O.D.O.* 28/7/74 |

*T. Wilson*, Out-door Officer. *J. C. Love*, Examining Officer.

N.B.—The Officer is enjoined to state where and when the Ship was boarded, where lying, and the exact time the Lighter leaves. This note to be forwarded to the Registrar's Office, duly filled up and signed, as soon as possible after the Goods are landed.

By the Board's Order, Lightermen are strictly prohibited from taking on Board Goods from Coasting Vessels to be conveyed in the same Lighter with Goods imported from Foreign Parts.

And also free Goods in the same Lighter with Transhipments.

In the case of transhipments the lighter note affords the Export Examining Officer the necessary information concerning the goods, which are tallied into the Export vessel by the Shipping

Officer, and afterwards examined by the Examining Officer, who records his examination, on the face of the lighter note, which is then forwarded to the Principal Searcher's Office.

When there is an appearance of a deficiency in any package of dutiable goods, the Examining Officer may examine such package before removal, and should there prove to be a loss, the particulars are recorded on the lighter note and initialed by the Surveyor.

Lighter notes are printed with black ink for landing dutiable goods, with blue for free, and with red for all transhipment goods. When goods are carried to a dock either to be landed or transhipped, a lighter note with a counterpart is used; this counterpart is taken at the lock by the Examining Officer there on duty, before the lighter enters the dock.

It is the duty of the officer in charge of the import ship to obtain the ship's report, and to check therewith the overside order, and to state on the lighter note whether the goods are reported or not. In the case of transhipment this is not necessary, as the entry is not accepted unless the goods are reported.

In the case of the examination of free goods in craft alongside the importing ship, a record is made on the lighter note by the Examining Officer, "examined for removal," or "examined fully," as the case may be.

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**Light Dues.**—*See also Lighthouses.*

1854 VI. 96 Power of General Lighthouse Authorities to levy light dues on all ships, the Queen's excepted.

97 Light dues to be subject to revision by Her Majesty in Council.

98 Power of General Lighthouse Authorities to grant exemptions and to alter and regulate dues.

99 Tables of all light dues, and a copy of the regulations in force to be posted up in all Custom Houses within the U.K., and copies of such tables and regulations to be furnished by the General Lighthouse Authorities to the Commissioners and principal officers of Customs.

00 A receipt for light dues to be given by the Collector of such dues, and no officer of Customs to grant a transire or clearance without the production of such receipt.

01 Power of distress for light dues.

02 Light dues how to be paid over and accounted for.

06 Application of light dues.

1862 4 Liability for and recovery of light dues.

5 Powers of consignees to retain light dues paid by them.

6 Dues may be levied for local lights.

7 Application of and accounts of such dues.

**Lighthouses.—See also *Mercantile Marine Fund.***

M.S.A. 1854 s. 2 — The term "Lighthouses" to include floating and other lights, and "Buoys and Beacons," to include all other marks and signs of the sea.

M.S.A. Pt. VI. s. 369 — Subject to rights of Local Authorities, management of lighthouses, &c., to be in the following bodies:—

England and Wales, Channel Islands, Heligoland and Gibraltar.—The Trinity House.

Scotland and Isle of Man.—The Commissioners of Northern Lighthouses.

Ireland.—The Port of Dublin Corporation.

s. 369 — Incorporation of Commissioners of Northern Lighthouses.—Commissioners.—The Lord Advocate and Solicitor General for Scotland, the Lords Provosts of Edinburgh and Glasgow, and the Provosts of Aberdeen, Inverness and Campbeltown; the eldest Bailies of Edinburgh and Glasgow; and the Sheriffs of the Counties of Edinburgh, Lanark, Renfrew, Bute, Argyle, Inverness, Ross, Orkney, Caithness, Aberdeen, Ayr, Fife, Forfar, Wigton, Sutherland, Kincardine, Kirkcudbright and Elgin.

s. 381 — Power to elect certain members.

s. 382 — Trinity House may inspect lighthouses in Scotland and Ireland.

s. 383 — Board of Trade upon complaint of mismanagement may appoint persons to inspect lighthouses, &c.

s. 94 — Power to General Lighthouse Authorities to control Local Authorities.

M.S.A. 1862 s. 48 — Rules for the inspection of lighthouses, &c., under Local Authorities by the Trinity House and other General Authorities.

M.S.A. 1854 Pt. VI. s. 395 — In cases of default by local bodies, local lighthouses may be transferred to General Lighthouse Authorities.

s. 404 — CONSTRUCTION OF AND DUES FOR NEW LIGHTHOUSES.—Power to Lighthouse Authorities to erect, place, and alter lighthouses, buoys and beacons.

s. 405 — This power, in the case of the Commissioners and Corporation, to be subject to approval by Trinity House, and also by the Board of Trade.

s. 406 — Sanction of the Board of Trade, how to be obtained.

s. 407 — Trinity House to inform Lighthouse Authorities of decisions of Board of Trade.

s. 408 — Power to Trinity House, with sanction of Board of Trade, to compel cessation of works by Commissioners and Corporations.

s. 409 — Sanction of Board of Trade, how to be obtained.

s. 410 — Her Majesty may by Order in Council, fix dues to be taken for new lighthouses.

s. 411 — No dues to be levied in the Channel Islands without consent of the States, and no power to be exercised therein, but by Order in Council.

s. 412 — The Lands Clauses Consolidation Act, 1845, and the Land Clauses Consolidation Act (*Scotland*) 1845, incorporated in this Act, and to apply to all lighthouses to be constructed and land to be purchased under the powers thereof.

s. 413 — SURRENDER OF LOCAL LIGHTHOUSES.—Local lighthouses, &c., may, with the consent of the Board of Trade, be surrendered to General Lighthouse Authorities.

s. 414 — DAMAGE TO LIGHTS, BUOYS AND BEACONS.—Penalty for injuring lights, buoys and beacons.

s. 415 — PREVENTION OF FALSE LIGHTS.—General Lighthouse Authorities may prohibit false lights,—penalties.

s. 416 — If not obeyed, may abate such lights.

M.S.A. 1855 s. 2 — LIGHTHOUSES, COLONIAL.—Her Majesty may by Order in Council fix dues for Colonial Lighthouses.

No such dues to be levied in any Colony without the consent of the Colonial Legislature.

Mode of collecting said dues—to be similar to that directed by M.S.A. 1854, ss. 399, 400, 401.

Dues to be paid over to Her Majesty's Paymaster General.

Dues to be applied to expenses of lighthouses for which they are levied.

Power to borrow money on securities of dues in like manner as under the M.S.A. 1854, ss. 424, 425, 426.

Accounts of each lighthouse, &c. to be kept, and to be laid before Parliament, and to be audited. M.S.A. 1854, s. 428.

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### Lighthouse Vessels.

354 109 So much of the Third Part of the M.S.A. 1854, as relates to the delivery of lists of crews to the Reg. Gen. of S. & S. to apply to vessels belonging to the General Lighthouse Authorities.

362 With certain exceptions the Third Part of the M.S.A. 1854, to apply to lighthouse vessels.—*See Merchant Shipping Acts.*

354 431 862 Ships and *boats of lighthouse authorities to be exempt from harbour dues.

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**Lights.**—*See Lighthouses.*

**Lights.**—To be carried by ships.—*See Ships, regulations for the safety of.*

**Limekilns**, co. Fife, a harbour situated on the north coast of the Firth of Forth. It is included in the port of Borrowstoness; *which see.*

## Limerick, Port of. L.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 120 | 50,050 | 24 | 12,665 | 886 | 52,121 | 54 | 13,592 | 38 | 19,279 | 156 | 20,685 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 31 | 1,908 | 2 | 365 | 33 | 2,298 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 79

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £822,778 | £15,282 | £105,750 |

Limerick, co. Limerick, is situated on the south bank of the river Shannon. It possesses a considerable general, foreign, colonial and coasting trade, and exports large quantities of agricultural produce.

**Customs Establishment.**

*Collector and Surveyor*, WILLIAM UPWARD.

CLERKS.—*First Class.*—Henry Cockshott. *Second Class.*—Anthony S. Boyle, D. Barry.

*Writer.*—G. S. O'Loughlin.

EXAMINING OFFICERS.—*Second Class.*—Peter McDowall. *Third Class.*—Richard Boles.

*O.D.O.—First Class.*—T. Fitzgerald. *Second Class.*—P. Boland, W. Byrom, J. Carmody, J. Blake.

**Bonded Warehouses.**

All goods, Bank's Place. J. F. Walker. | All goods, Patrick Street, H. Seymour.

**Little Ferry**, co. Sutherland, is included in the port of Wick; *which see.*

## Littlehampton, Port of. L.I.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 280 | 41,018 | 43 | 4,685 | 340 | 27,207 | 258 | 46,042 | 40 | 4,351 | 85 | 3,478 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 62 | 7,741 | .. | .. | 62 | 7,741 | 3 | 954 | .. | .. | 3 | 954 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 194

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £985,432 | £50,189 | £2,420 |

Littlehampton, a port on the Sussex coast, situated at the mouth of the river Arun. The principal trade of the port arises from the London, Brighton and South Coast Railway Company's steamers, &c., which run almost daily between this place and Honfleur, &c. There is also a coasting traffic, and also some trade with the Baltic.

**Customs Establishment.**

*Collector and Surveyor*, JOSEPH V. GRAFTON.

CLERK.—*Second Class.*—James Crowther.

EXAMINING OFFICERS.—*Third Class*, &c.—Benjamin T. Hall, Thomas Bodle.

*O.D.O.—Second Class.*—J. Paige, J. Willshire, T. Milbourne.

CREEK: Itchenor; P.C.O., George Chamberlain.

*O.D.O.—Second Class.*—C. Ford, H. Symmons.

There are two **Bonded Warehouses** belonging to the London, Brighton and South Coast Railway Company.

## Liverpool. L.L.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 4530 | 3,242,981 | 916 | 880,798 | 7139 | 1,684,401 | 4120 | 3,128,562 | 1075 | 907,115 | 8182 | 1,494,984 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No | Tons. |
| 1933 | 1,032,765 | 525 | 378,467 | 2458 | 1,411,232 | 1 | 160 | 26 | 18,035 | 27 | 18,195 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 182

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £105,555,298 | £100,066,410 | £3,030,843 |

Liverpool, co. Lancashire, a port situated on the banks of the Mersey. The docks, warehouses and ship-building yards of this vast port extend in a straight line on the east side of the river for upwards of five miles; there are also extensive docks and ship-building yards at Birkenhead on the opposite, Cheshire, side of the river. Imports: wines, spirits, sugar, tobacco, and raw materials of every description. The exports, which far exceed in value those of any other ports, are of a most varied character.

**Customs Establishment.**

*Collector*, WILLIAM P. GARDNER.

ASSISTANT TO THE COLLECTOR.—William G. Stewart.

LONG ROOM.—PRINCIPAL CLERKS.—*First Section.*—Frederick W. Holder, William Pearson.

PRINCIPAL CLERKS.—*Second Section.*—John B. Edwards, Thomas Cooper.

CLERKS.—*First Class.*

| | | |
|---|---|---|
| Thomas Morgan | Thomas Bancroft | Fred. W. Bell |
| George Thomas | John Macnamara | Charles B. Messervy |
| Richard Hankin | James Baxter | |

*Second Class.*

| | | |
|---|---|---|
| Edwin Fuller | John Gee | H. P. Devereux |
| C. Snowdon | James Stuart | A. C. W. Chute |
| Thomas Myers | James Smethurst | Robert Hobbins |
| Henry Mason | William Mason | William Whitemore |
| P. L. Finegan | Stephen G. Thomas | Jeremiah Dodsworth |

WRITERS.

| | | |
|---|---|---|
| C. Thompson | J. A. Scully | S. J. Wade |
| P. Messervy | E. Rowe | W. E. James |
| W. Millward | C. H. Inglesant | A. Quinn |
| T. J. Mason | E. Latham | W. R. Gunson |
| A. T. H. Perkins | H. Day | J. J Hynes |
| J. R. Macadam | A. Hazlett | S. J. Stott |
| J. Quinn | H. Borrowdale | S. Gee |
| E. O. Minns | T. W. Hinde | D. McCarthy |
| W. E. Mellersh | J. J. Glynn | E. Cox |

HOUSEKEEPER.—G. Jennings.

WATCHMEN.—*First Class.*—M. Meehan, J. Farrell. *Second Class.*—P. Flood, J. Croft, O. O'Connor, J. Conway.

WAREHOUSING AND GENERAL BUSINESS DEPARTMENT:—

PRINCIPAL CLERK.—*First Section.*—James Burr.

PRINCIPAL CLERKS.—*Second Section.*—Thomas B. Pellows, Joseph J. Marsden, Richard Smith.

CLERKS.—*First Class.*

| | | |
|---|---|---|
| Thomas Standish | Alexander Stewart | Henry C. Leys |
| Henry H. Rooke | Thos. Abercrombie | Henry Farrey |
| Fred. Middleton | John P. Lang | William James |
| John King | Charles McAllister | Patrick McAllister |
| | John Wakefield | |

*Second Class.*

| | | |
|---|---|---|
| George W. Cashell | John Roberts | Thomas W. Brooke |
| Eckersley Smethurst | William Edwards | William Jebb |
| James M. Reed | David Burnett | Alex. Thompson |
| Edward F. Evans | George F. Cave | George Gallie |
| John McArdle | John H. Dyas | Samuel Bottomley |
| William C. Burcher | Charles Sandell | William Farr |
| John Armstrong | Joseph J. Forshaw | Benjamin S. Dixon |
| D. M. Messervy | Benjamin W. Gill | Henry Bradshaw |
| John Potbury | Charles Green | |

CONTROLLER AND INSPECTOR GENERAL OF THE OUT-DOOR DEPARTMENT.—John H. Lilley.

SURVEYORS.—*First Class.*

| | | |
|---|---|---|
| Henry W. Crosby | Frederick A. Miall | Richard H. Minns |

*Second Class.*

| | | |
|---|---|---|
| John Hussey | Samuel McClelland | William S. Pickthall |
| Hugh Goold | John Penington | John H. Genn |

REGISTRARS.

| | | |
|---|---|---|
| John Mudie | Robert Mitchell | William Humby |
| Edwin D. Musgrove | John A. Kerford | William Roberts |
| | Hugh B. Jones | |

EXAMINING OFFICERS.—*First Class.*

| | | |
|---|---|---|
| Robert Luce | James Armour | Richard Robinson |
| John Clinton | William McBain | Samuel Read |
| Robert M. Green | William Green | John Fox |
| J. M. Dawkin | William H. Coulson | T. Wrenn |
| Joseph Harding | Lakes Roscorla | James Wallace |
| Edward L. George | Thomas W. Reader | John Parry |
| Edward J. Wilson | Moses Jenkins | Edward Williams |
| Martin Byrne | Charles Potter | E. Briscoe |
| Tristram Foster | John Coomer | J. Kynsey |
| William B. Hill | John Meddins | Robert Oldfield |
| Alexander J. Tate | Henry Williams | James D. Guerin |
| James White | | |

*Second Class.*

| | | |
|---|---|---|
| Philip B. Mayler | George Kelly | Josiah Barton |
| William Hope | William Taylor | George K. Burden |
| James Dale | James Wadsworth | Robert White |
| Thomas Hargraves | George A. Clark | John Edminson |
| John Munro | Charles Wagstaff | John Martin |
| Edward Darby | Garrett Stack | Samuel Johnson |
| Alexander Clanahan | Bryan Fay | Roger Sweeney |
| David Brereton | John C. Bussell | Henry Oldridge |
| Thomas Lynas | Abraham T. Coates | Thomas Blackey |
| John Alderson | William Whitton | George D. Roberts |
| Duncan Livingstone | Richard T. Harvey | Bernard Shanley |
| Job Tildesley | John Watkinson | William F. Truman |
| William C. Cowles | Jeremiah O'Brien | John O'Donoghue |
| John Coghlan | Thomas Kelly | James Dunne |
| Patrick Taaffe | James M. Hume | James Montgomery |
| Henry Lloyd | John Edwards | William Lock |
| Hugh Caraher | Henry Trelford | William Jotcham |

*Third Class.*

| | | |
|---|---|---|
| Eugene Quinn | Thomas Roberts | Justin McCarthy |
| William Roakell | Robert Lindsay | James J. Hockaday |
| C. Summers | Richard Olver | Patrick O'Connor |
| Andrew Anderson | Richard Stanford | James McMurray |

*Third Class—continued.*

James White (2)
William P. Barrett
David Alexander
Thomas Jones
James Hanlon
Robert Pemberton
Myles M. Kavanagh
James Alexander
William Norbury
Thomas Semmens
John Martin (2)
George Martin
Matthias A. Davey
Richard Jones (1)
Manus McCullen
Edmund O'Keefe
Michael Organ
Michael Colgan
Thomas Parry
Peter Fox
William J. Thomas
Richard G. Smithyes
George Stanton
Dugald Clark
Alexander Jenkins
Walter Scott
George E. Parker
Joseph Sheldon
John Y. Parry
Robert J. Luce
E. Lyon
W. West
J. Harries
C. Knowles
John Evans
J. W. Turnbull
W. J. Coplin
R. Glasper
J. Stephens
T. Champion
J. Sangster
T. Barnett
J. Ord
P. Cooney
G. S. W. Boxie
W. Gell
J. McGoldrich
Jordan Evans
John C. Elliott
J. Gordon (2)
E. Elphee
W. Merchant
Patrick Brennan
Edward Christopher
Thomas Lynch
William Bangs
Wm. G. Graves

*O.D.O.—First Class.*

H. Hobson
J. C. Lee
J. Jones (1)
N. Cook
W. Hand
S. Callie
R. Hodgson
J. Neil
J. Magary
P. Reese
W. Gough
J. Jones
E. Moseley
A. Cruikshank
W. Lowday
R. J. Ellis
E. Denniston
R. Connor
P. Kearney
W. Bowler
W. Jones (1)
G. Elston
H. Paul
W. Fielding
W. Montgomery
J. M. Parsons
R. B. Warren
C. Wall
J. Fallows
J. Stones
J. Byrne
J. G. Hughes
S. Thornley
J. Pringle
A. McLelland
J. Mackie
W. Holden
M. Carr
G. Dean
J. Dodd
H. Page
W. Hill
J. Edwards (2)
J. H. Roberts
E. Leonard
J. Turton
T. Pierce
M. Malone
W. Robinson
T. Johns
J. Atkin
T. Blackledge
R. Sanderson
T. Lynch (1)
J. Leech
S. M. Gregory
T. Shepherd
M. Harrington
J. Wilkinson
R. Atkins
S. H. Littlefield
J. Gee
J. Reay
H. Bomford
W. Craig
J. Gellie
E. McCarthy
J. Croft
E. O'Shaughnessy
I. Harris
T. Kavanagh
T. Smith
J. Chippendale
T. Hughes
J. Lawes
B. Bootle
J. R. Wilding
W. Jones (2)
J. Breckles
J. Pugh
R. Earle
H. Campbell
J. R. Ashbury
R. Bullen
S. Roberts
J. Kiernan
J. A. Benson
S. Cash
J. Lahiff
J. Stewart
J. McGorrin
T. Boland
W. Lawton
M. Power
E. Neelan
J. Moran
H. E. Parry
G. Seacombe
R. Naylor
W. Hanley
J. Chadwick
D. Cosens
O. Connell
W. J. Burns
J. Williams
W. Kirkland
J. McCloskey
W. Halson
A. McNulty
J. McMahon
H. Thorn

*First Class—continued,*

R. Paul
R. O'Neill
J. Dawson
T. Banks
J. Meteyard
G. Perry
W. Woods
T. Gill
S. Clare
J. A. Daniel
A. Kerr
D. Nooman
J. Ryan
R. Statters
T. Williams
G. McNevin
J. Park
T. Davis
J. W. Lawson
I. Clarke
C. P. Wilkinson
A. H. Rodern
C. W. Banister
P. Heery
J. McAllister
T. Marsh
W. A. Moir
F. Sergeant
W. Molloy
P. Hanlon
W. V. Hutchings
M. Connor
W. Quinn
T. I. Hill
W. McManiman
M. O'Connell
T. Smith (2)
R. G. Yearsley
E. McNevin

*Second Class.*

E. Earle
P. Ingram
T. Brigham
W. Forbes
C. H. Berry
A. McKay
J. Connolly
P. McMahon
H. Humphryes
J. Hird
H. Waller
S. P. Fry
A. Robertson
H. B. Hughes
B. B. Brook
T. Morris
W. Hardy
E. Smith
T. Woods
W. Brick
C. Vick
W. H. Tucker
S. O'Beirne
F. Johnson
H. J. Holbrook
T. P. Boyd
P. J. Fish
E. C. Newman
W. Climo
M. Lynch
T. Wise
J. B. Hackett
B. T. McCullen
D. Finnemor
A. S. Hill
P. Hedian
J. Jacka
M. Crowe
M. A. Woolcock
J. Gorman
R. Moore
E. Gorrell
W. Hayes
R. Keating
T. S. Logan
P. Smith
J. Wolfe
R. W. Watson
W. Ellery
J. H. Holmes
R. J. Boorn
C. Image
C. Walters
H. Sutherst
J. Shuttleworth
C. A. Highfield
D. Lindsay
R. McClelland
T. Tracey
R. Wallace
T. Breach
T. Kerswell
J. J. B. Kearney
M. Considine
J. Jones (2)
R. Owens
J. Whitting
T. Leadley
P. Tracey
J. Guest
J. Holden
J. H. Beckingham
J. F. Gracie
C. Mills
R. Flint
S. White
W. Marqueas
R. Greenep
A. Donnell
C. Masters
E. Jenner
J. Jones (3)
J. Keogh
J. Hogan
W. Clarey
J. McAllister (2)
H. Hogan
R. Hooper
T. A. Gill
J. McAllister
C. Hasson
J. Brody
P. Gaffney (1)
W. T. Holden
J. D. Peachy
J. Nicholas
J. Walsh
J. G. Hearder
E. McDermott
T. McCarthy
R. D. Brown
P. Gaffney (2)
H. T. Drew
T. Griffin
W. P. Egan
J. T. Ryall
H. Magennis
R. Jones (3)
C. Cox
T. M. Roughan
J. Smith
J. Murphy (2)
J. Egan
A. Green
P. Fox
C. Hall
J. Back
J. Phelan
C. H. Burgess
W. Smith
C. H. Foster
W. P. Davidson
W. Porter
C. H. Leech
S. Cloonan
C. Hendry
W. Philpotts
T. Green
A. French
E. Howse
J. Keane
J. Gordon (1)
J. Anderson
T. Ashbury
M. Burke
W. Orpen
W. Power
J. C. Brooks
R. Powell
P. Tadd
W. Grisenthwaite
J. R. Sutherst
J. Sharples
E. Byrne
J. Hayward
J. Townsend
A. Shand

*Second Class—continued.*

J. Bochey
T. Gallagher
J. Thompson
R. Griffiths (2)
W. H. Edwards
J. Irwin
J. H. Willford
R. Mitchell
J. Glass
T. Moore
C. H. Blackmore
E. Webster
F. Whitting
E. Calshaw
J. Smith
R. B. Fry
J. W. Benson

A. A. Jenkins
S. H. Smith
J. G. Bettesley
H. Rodd
T. P. Joynson
T. Percival
G. Brendley
T. W. Meekan
E. Howard
T. Challoner
F. H. Smith
L. Hannon
W. Farnworth
A. D. McMahon
J. McCarthy
F. J. Russell
T. Derbyshire

J. Ellis
R. James (4)
D. Abearne
J. Sinclair
J. Norman
T. Hollerman
A. Forrester
B. Harvey
J. Hughes
T. Cosby
R. Smith
C. J. O'Donaghan
J. Knott
P. Conway
J. Coghlin
W. Hancock
H. Donnahay

*Supernumerary.*

R. Hughes
P. Power

J. Barrett
T. Carley

J. Ellis
D. Hunt

BOATMEN.—*First Class.*

T. Daniels
H. Davies
T. G. Spicer
J. Brown
J. Lees
S. Jones
W. Crowder
D. Tudor
O. Parry

W. Cutts
R. T. Perrin
T. Crockett
W. Foulkes
R. M. Smith
J. Kelly
B. J. Barnard
J. J. B. O'Brien
H. Humphreys

J. Dombrock
F. G. Newing
D. Jenkins
W. Pearson
G. Porter
C. H. Marsh
J. Lee
W. R. Pascoe
J. T. Lambert

*Second Class.*

A. McIlvena
J. W. Barnard
R. B. Clayson
B. K. Martin
W. Godefroy
J. Godefroy
J. Woodnutt
P. Hughes
R. Spencer
W. Livingstone
G. Beman
J. S. Pascoe
F. Carr
J. Kilgallen
J. Coates
J. Killip
W. Edwards
J. D. Griffiths

W. Bowden
T. C. Brown
G. Tattersall
W. Beckett
R. Creary
J. T. Spiers
E. Roberts
W. P. Boddy
R. J. Warre
W. C. Wyke
W. Smyth
J. Dowling
J. Leatherbarrow
W. H. Jones
J. H. Dulston
M. F. Aylward
R. Nickson
R. A. Ross

A. Sweeney
G. Harvey
J. Moses
H. W. French
W. S. Connolly
S. Murphy
S. W. Bristow
C. C. Carolin
T. J. Nicholas
H. Marquis
E. W. E. Connor
A. Casson
J. Honey
J. James
W. H. Allen
J. C. Daniel
T. Davies
T. C. Flight

## Bonded Warehouses.

Acker's Vlt. B.S., Lancelot's Hey, Birkett Bros.
Acker's Vlt., Back Goree, Mackie & Gladstone
Acker's Whse. B.S., Lancelot's Hey, R. W. Preston & Co.
Albert Dock, Whse. B.S. Mersey Dock and Harbour Board
Allan's Whse., Railway Arches, B. Moore; Dock, B.S., Allan Bros.
Allen's Vlt. B.S., George Street, Bartlett & Co.

Armitage's Vlt. B.S., Tower Gardens, John Mellor & Co.
Ashburner's Bott. Vlt. B.S., Fazakerley Street, Castles & Co.
Ashes' Vlt. B.S., Sitherland Alley, Mackie & Gladstone
Ashton's Vlt., B.S., Pitt Street, A. B. Walker & Co.
Barned's Vlt. B.S., Harrington Street, J. A. Hambleton
" " Sweeting Street, Bushell Bros. & Co.
Bennett's Vlt. B.S., Covent Garden, G. Bennett & Son
Birch's Whse., Robert Street, Green & Taylor
Birkenhead Dock Whse., D. 3, 4, 5, 6, Mersey Dock and Harbour Board
Birkett's Whse., Crosbie Street and Bath Street, Birkett Bros.
Blundell's Whse., B.S., Dutton Street, O. Harbord
Brade's Whse. B.S., Moor Street, Wm. Taylor
Brancker's Vlt., B. Dickson Street, J. A. Brancker
" " J. Dublin Street, J. A. Brancker
Britannia Whse. and Vlts., A and B Love Lane, Wm. Williams
Broadbent's Vlt. B.S., Peter's Lane, A. P. Broadbent
Brookbank's Vlt. B.S., Henry Street, Brookbank & Mellor
Bushby's Vlt., Temple Street, R. C. Gardner & Co.
" Whse. and Vlt., Gibraltar Row, Green & Taylor
" Vlt. B.S., Sparling Street, " "
Carruther's Vlt. B.S., Hanover Street, Cuming & Newman
Corn's Vlt. B.S., Old Ropery, Glazebrook & Rigby
Crosthwaite's Whse., Bath Street, R. C. Naylor
" Vlt., A 283-4, Bath Street, Wm. Taylor
Crown Vlt. B.S., Fleet Street, R. W. Elliston
Dawson's Vlt., Orange Court, Isaac Dawson
Dover's Whse. B.S., Crosbie Street, Birkett Bros.
" " Gt. Howard Street, " "
Duke's Dock Whse. and Transit Sheds, Mersey and Irwell Nav. Co.
Earle's Vlt. B.S., Seel Street, Houghton & Hallmark
Fair's Vlt. B.S., Brook Street, R. & H. Fair
Fenwick's Vlt. B.S., Chorley Street, C. B. Hall & Sons
Freeland's Whse., Bridgewater Street, J. A. Metcalf
Fry's Whse. and Vlt. B.S., Manesty Lane, Wm. Fry & Sons
Gill's Whse. B.S., Suffolk Street, R. Harbord & Son
Gladstone's Vlt., Union Court, R. Gladstone
Gordon's Whse. King Street, Wm. Dean & Co.
" " Cooper's Row, " "
Graham's Vlt. B.S., Rumford Plach, Unwin & Jackson
" " " " T. S. Ashburner & Son
" " " " G. Bennett & Sons
" " " " Grant, Murdoch & Co.
" " " " H. Mulleneux & Sons
" " " " Cearns & Brown
Hall's Whse. and Vlt. B.S., C. R. Hall & Sons
Harbord's Whse. B.S., New Quay, T. & J. Brocklebank
" " " Bath Street and Dutton Street, O. Harbord
Highfield's Whse., Robert Street, Green and Taylor
Holme's Whse. B.S., Lancelot's Hey, Birkett Bros.
" " " Matthew Street, O. Harbord
Irvine's Whse., Love Lane, Pell & Edgecombe
Jevon's Whse., New Quay, F. G. & R. Harbord
Knowles' Vlt. B.S., Mason Street and Tower Garden, J. Knowles, Jun. & Co.
" " " Redcross Street, Thomas Bay
Lawrence's Whse., Robert Street, P. R. McQuie & Son
" " Bridgewater St. " "
" " Watkinson St. " "
Ledson's Whse. B.S., Ann Street and Henry Street, Melladew & Son
Mac Iver's Vlt. B.S., Union Street, D. & C. Mac Iver
Mellor's Vlt. B.S., Love Lane, John Mellor & Co.
Molyneux's Whse., Gibraltar Place, Burkett Bros.
" " B.S., Gt. Howard Street, Burkett Bros.
" " " New Quay, R. Harbord
Murray's Whse., Gibraltar Row, Green & Taylor
Newton's Vlt. B.S., Drury Lane, Churton & Tomlinson
Oriel Vlt. B.S., Covent Garden, Cheever Pooley
Pilfold's Whse. and Vlt. B.S., Gradwell Street, F. H. Froes

Phœnix Vlt. B.S., Matthew Street, and Harrington Street, Robert Birkett & Co.
Pim's Vlt. B.S., Ormond Street, George Pim & Co.
" " " Moor Street, Alison & Mates
Preston's Vlt. B.S., Brook Street, R. W. Preston & Co.
" Whse. B.S., Argyle Street, A. B. Walker & Co.
" Vlt. Exchange Vlt. B.S., Liverpool Exchange Company
Priestley's Whse., Pownall Street, Bushell Bros.
Queen's Insurance Vlt. B.S., Sweeting Street, James Mellor & Sons
Queen's Tobacco Whse., King's Dock, Mersey Harbour and Dock Board
Ranson's Whse., Argyle Street, E. Harbord & Son
" " and Vlt. B.S., H. Mullineux & Sons
Richmond Cavendish Factory, Richmond Cavendish Co.
Rigby's Vlt. B.S., Chorley Street, T. Rigby
Seel Street Vlts. B.S., E. Young & Co.
Shaw's Whse., New Quay, Green & Taylor
Sheepwash Factory, Greenock Street, Richmond Cavendish Co.
Smith's Vlt. B.S., George Street, J. Smith & Co.
Stanley Dock Whses., Mersey Dock and Harbour Board
Stavert's Vlt., Duke Street, J. Lane & Co.
Stoke's Whse. and Vlt. B.S., Lancelot's Hey, Birkett Bros.
Taylor's Whse. and Vlt. B.S., Sprainger Street, Green & Taylor & W. Taylor
Temple Vlt. B.S., Temple Street, R. C. Gardner & Co.
Tobin's Whse. B.S., Galton Street and Bath Street, Green & Taylor
Walker's Whse. B.S., Hanover Street, H. G. Kenney & Co.
" Vlt. and Whse. B.S., Gradwell Street, Thomas Rigby
Wapping Dock Whse., Mersey Dock and Harbour Board.
Wilson's Vlt. B.S., Brook's Alley, D. Wilson & Sons
Winstanley's Vlt. B.S., Henry Street, Covell & Co.
Woodhouse's Vlt., Seel Street and Henry Street, Woodhouse & Co.
Wrigley's Vlt. B.S., Drury Lane, Churton & Tomlinson
Yates' Whse. B.S., Pownall Street, Birkett Bros.
" " " Atherton Street, W. & J. Lockett
" " " King Street, S. Wakeham & Co.
Young's Vlt. B.S., Love Lane, E. Young & Co.

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## Llanelly, Port of. L.A.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 437 | 54,363 | 8 | 2,007 | 979 | 73,095 | 565 | 67,542 | 11 | 2,575 | 1414 | 115,[illegible] |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 91 | 13,132 | 6 | 302 | 97 | 13,434 | 2 | 251 | .. | .. | 2 | 251 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 2

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £143,746 | £91,224 | £2,[illegible] |

Llanelly, co. Caermarthen, a port situated on the north coast of the estuary of the river Burry. Imports: iron and lead ores, timber, corn and flour. Coal, the produce of the neighbourhood and district, is largely exported.

**Customs Establishment.**

*Collector and Surveyor.*—ROBERT V. INNES.

CLERK.—*Second Class.*—John R. Strickland.

CLERK (*Second Class*) AND EXAMINING OFFICER.—George T. Luxton.

WRITER.—S. Hewitt.

EXAMINING OFFICER.—*Third Class.*—George S. Milner.

*O.D.O.—Second Class.*—J. Samuel, W. Francis, W. H. Davies, H. Jones, E. Rich.

CREEKS: Pembrey; P.C.O., David Berwick.
Ferryside and Caermarthen; P.C.O., G. Bydder.

*Boatmen.*—W. Thomas, T. M. Humphreys.

**One Bonded Warehouse.**

For tea, wines, British and foreign spirits, and for tobacco removed for home consumption or for ships' stores; proprietors, Margrave Brothers.

**Lochrin**, co. Edinburgh, an **Excise General Warehouse.** Warehouse-keepers, J. & G. Cockburn.

**Local Marine Boards.**

Construction of L. M. Boards,—the Mayor or Provost and Stipendiary Magistrate
54 or (if more than one) such of the Mayors or Provosts and Stipendiary Magistrates
110 as the Board of Trade shall appoint, to be members, *ex officio*; four members to be appointed by the Board of Trade, and six to be elected by the shipowners of the port; the elections to take place on the 25th July every third year.

Qualification of voters for members of L. M. Boards.

The Collector of Customs at each port at which there is a L. M. Board, is, with the assistance of the Reg. Gen. of S. & S., to make out a list of voters, on or before the 25th of the December preceding the election, such list to be printed and signed, and affixed for two weeks to the doors of the Custom House, copies to be kept for perusal during the same time.

Revisions of lists of voters.

Registers, &c., to be produced for the assistance of the Revisors.

Expenses of list and revision to be paid by the Board of Trade.

Only persons on revised list qualified to vote.

Qualification of members of L. M. Boards.

Error in elections not to vitiate acts done.

Minutes and business of L. M. Boards.

L. M. Boards may determine number of quorum, but not to be less than
302 three.

If any L. M. Board fails to discharge its duties, Board of Trade may assume
1854 its duties, or direct a new election.

Board of Trade, on complaint, may alter arrangements made by L. M. Boards.

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**Logs, Official.**

54 Official Logs, in forms sanctioned by the Board of Trade, to be kept on board
280 all ships except coasting vessels.

M.S.A. 1862 s. 18 — Registered sea going ships exclusively employed in fishing on the coast of the U.K., seagoing ships belonging to the three General Lighthouse Boards, or being pleasure yachts, are exempted from the enactments with regard to official logs contained M.S.A. 1854, ss. 280 to 287.

M.S.A. Pt. III.

s. 281 — Entries to be made in due time.

s. 282 — Entries required in official logs;—convictions, punishments, conduct, &c., of crew, illnesses and injuries, deaths, births, marriages, quitting ship, wages of men entering the navy, wages of deceased seamen, sale of deceased seaman's effects, collisions.

s. 283 — Entries, how to be signed.

s. 284 — Penalties for neglect in keeping or for false entries in official logs.

s. 285 — Entries in official logs to be received in evidence.

s. 286 — Logs of foreign going ships to be delivered to Superintendent of M. M. office within 48 hours after arrival or upon discharge of the crew; logs of home trade ships (not coasting vessels) to be delivered each half year within 21 days after the 30th of June, and the 31st December respectively.

s. 287 — Official logs to be sent home in case of transfer or loss of ship.

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## London, Port of. L.O.

### VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 9243 | 3,094,085 | 2256 | 1,282,201 | 11038 | 2,514,794 | 6555 | 2,296,267 | 1888 | 1,004,898 | 10688 | 1,518,741 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 2055 | 705,167 | 782 | 391,770 | 2837 | 1,096,937 | 11 | 800 | 37 | 8,942 | 48 | 9,742 |

Number of Boats registered under the Sea Fisheries' Act, 1868..... 265

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £124,174,141 | £58,222,779 | £10,024,984 |

The numerous docks, canals and basins which contribute to form this great port, occupy considerable districts on each side of the river Thames, which from the City of London to the sea, is crowded with shipping, homeward-bound, laden with the produce

of every climate; outward-bound, freighted with the industry of England's countless workshops, and the superabundance of her well-filled warehouses.

*Statement shewing the number and tonnage of vessels cleared from London, for Foreign Ports direct with cargo and in ballast during the year* 1872 *and* 1873.

| | With Cargo 1872. | | With Cargo, 1873. | | Increase, 1873. | | Decrease 1873. |
|---|---|---|---|---|---|---|---|
| | No. of Ships. | Tons. | No. of Ships. | Tons. | No. of Ships. | Tons. | No. of Ships. |
| British Sailing..... | 1,857 | 788,372 | 1,908 | 801,926 | 51 | 13,553 | |
| British Steam ..... | 2,646 | 1,219,419 | 2,730 | 1,294,270 | 84 | 74,851 | |
| Foreign Sailing .... | 732 | 201,185 | 674 | 201,555 | | 370 | 58 |
| Foreign Steam..... | 798 | 351,091 | 751 | 321,061 | | 30,970 | 47 |
| Total with Cargo .... | 6,033 | 2,560,067 | 6,063 | 2,688,821 | 135 | 128,754 | 105 |
| | In Ballast, 1872. | | In Ballast, 1873. | | Increase, 1873. | | Ballast. |
| British Sailing..... | 262 | 75,488 | 421 | 149,268 | 159 | 73,780 | |
| British Steam ..... | 306 | 142,381 | 305 | 148,477 | 2 | 6,096 | |
| Foreign Sailing .... | 1,411 | 483,090 | 1,731 | 658,548 | 320 | 175,458 | |
| Foreign Steam..... | 84 | 40,739 | 91 | 51,904 | 7 | 11,165 | |
| Total in Ballast .... | 2,063 | 741,698 | 2,548 | 1,008,192 | 488 | 266,494 | |
| Total Cargo & Ballast | 8,096 | 3,301,765 | 8,611 | 3,697,013 | 623 | 395,248 | 105 |

**Customs Establishment.**

LONG ROOM.

*Collector*, EDWARD SHEPPARD.

ASSISTANT COLLECTOR, Frederick Rich.

PRINCIPAL CLERKS.—*First Section.*

George Bezer | Stevenson Hume | John R. Hawkins

*Second Section.*

Robert Main | James Guy | James E. Burrell
Hugh P. Burnard | Henry H. Hooper | C. K. Saunders

CLERKS.—*First Class.*

Miles Stapylton | Wm. H. Sharland | William Lingham
Tom M. Whatley | J. C. D. Whitmore | Hugh L. Falvey
Alexander Christie | Charles S. Holmes | John R. Cross
George F. Wildman | Wm. C. Parsons | Matthew Mawson
John Bradford

*Second Class.*

| | | |
|---|---|---|
| William H. Hunt | R. F. M. Harcourt | John Lewis |
| James S. Symon | William Cheetham | Henry F. Howes |
| Henry Frost | William Braginton | George J. Kent |
| J. P. Midlane | Robert Hinks | George M. Jenkings |
| Chas. J. Stebbing | William Park | Edwin Relf |
| Frederick Dyason | John J. Adams | John Thorne |
| Arthur S. Roofe | Thomas J. Pittar | S. Murphy |
| John E. Horan | Benjamin R. Rogers | Thomas O'Loghlen |
| John T. Gascoine | Robert Mayhew | William Tothill |

WRITERS.

| | | |
|---|---|---|
| T. E. Salmon | J. Russell | A. L. Sellar |
| W. P. Jones | T. Hollingsworth | H. G. Horton |
| F. Monk | G. Whitely | G. R. Newson |
| E. W. Mayne | G. W. Jackson | |

MESSENGERS.—J. Jones. *Bench.*—C. White, H. Anning.

## SEARCHER'S AND JERQUER'S.

PRINCIPAL SEARCHER.—John W. Douglas.

PRINCIPAL CLERKS.—*First Section.*—Edward King. *Second Section.*—John J. Gossett, Pearce Southee.

CLERKS.—*First Class.*

| | | |
|---|---|---|
| Robert Beck | Charles Herbert | John Fox |
| Dundas C. Williams | Robert McMullen | Charles W. Claxton |
| Alfred Pooley | George Cook | Michael Fitzgerald |
| James T. Webb | Leland C. Duncan | Wm. C. Challner |
| | George R. Mitchell. | |

*Second Class.*

| | | |
|---|---|---|
| Albert Wright | John Sargent | William Nicholas |
| Richard S. Lyne | Alfred Kitchener | John Parker |
| George Newmarch | Frederick Hoe | W. J. Pethybridge |
| John Fogden | J. H. B. McCormick | H. J. Tasker |
| Henry T. Drew | Francis W. Miller | Martin Watts |
| William Clarke | Fredk. L. Langton | Victor Maslin |
| John K. Williams | John Denney | Joseph L. Hopson |
| John Channon | Thomas Bacchus | Augustus Moore |
| Edward Bertolacci | John H. Jeffery | |

*Extra Clerks.*

| | | |
|---|---|---|
| J. Powell | W. Nisbett | J. Clements |
| J. Slie | T. Ivemy | |

WRITERS.

| | | |
|---|---|---|
| P. T. Saunders | H. C. H. Becher | C. K. Gascoigne |
| R. A. Webb | F. Stephens | C. J. Stevens |
| J. Strand | G. Read | D. A. Jones |
| | E. Safford | |

MESSENGERS.—J. Cole, T. C. Lees.

KEEPER OF THE MUSEUM.—J. B. Keene. CLERK.—T. P. Nugent.

## LEGAL QUAYS AND DRY GOODS DEPARTMENT.

CONTROLLER OF ACCOUNTS.—James Maggs.

ASSISTANT CONTROLLER OF ACCOUNTS.—Frederick Thuell.

PRINCIPAL CLERKS.—*First Section.*—Theophilus Moon.

*Second Section.*

| | | |
|---|---|---|
| William Worsfold | Harry Finden | Richard Ruegg |
| William Barnes | Richard G. Barton | |

CLERKS.—*First Class.*

| | | |
|---|---|---|
| John A, Main | John D. Lynch | Cuthbert Wills |
| Thomas Brenan | G. Fitzmaurice | Philip H. Freelove |
| Thomas Johnston | John J. Noss | E. P. Bisshop-Smith |
| George K. Beedle | James C. Stockton | Edward J. Cullen |
| Richard R. George | James Scott | James C. James |
| John Coombs | Joseph Howard | John Rubie |
| William S. Raby | Wm. D. Ridgway | George Barrett |
| Hamlin Wells | George Ficklin | George Saunders |
| John N. Fennings | William H. Baker | Charles O. Fry |

*Second Class.*

| | | |
|---|---|---|
| George Ellice | William M. Bishop | Andrew Lorrain |
| George Still | William Rhodes | William Harrald |
| John M. Newman | John Kennedy | Alfred R. Ledger |
| Godson Godson | Alfred T. Skipper | Isaac L. Meyers |
| Henry G. Smith | Samuel Bettis | W. T. S. Wheeler |
| Joseph J. T. Burtt | John C. Martin | Joseph G. Brown |
| John Cross | William Grantham | James Robinson |
| Charles Edwards | Joseph G. Royle | John W. Ellison |
| Francis W. Pattison | John C. Jackson | John E. Smith |
| Thomas R. Howard | Henry Ellis | Ernest Levick |
| John G. Atkin | A. B. McArthur | William J. Smart |
| John C. Stuart | Charles N. Potter | George H. Hancock |
| E. T. W. Semmens | Roderick Moore | Edmund G, Baker |
| Charles E. Mercier | Oliver Dalton | W. A. S. Humphries |
| William J. Mullett | Montague Yeomans | Edward Bradbury |
| William Ward | Geo. W. Bennett | Thomas P. Major |
| William Smith | Alfred Brabner | William J. Stephens |
| Arthur Skelton | Robt. W. Bennett | |

*Supernumerary.*—John T. Jones, W. Riddick, W. Cotterell, S. D. Cray.

*Extra Clerks.*—A. T. Beecroft, G. R. Saunders. *Register Office.*—J. Ladler. *Queen's Warehouse.*—W. B. Peach.

WRITERS.

| | | |
|---|---|---|
| E. A. West | J. Lawson | F. Lambert |
| H. T. H. Ross | F. Parkins | W. G. Summers |
| R. Alderson | J. Esam | T. P. Howard |
| J. Hogan | W. Jones | T. Milne |
| G. W. Stanley | C. Bennett | J. Chedley |

*Register Office.*

| | | |
|---|---|---|
| G. Pitts | L. A. Adams | R. Saunders |
| W. Whitmore | A. S. Cranbrook | R. Dunn |
| R. Wilkie | J. M. Lake | |

MESSENGERS.—J. Harding, J. Ingram, P. Sheehan.

## TEA OFFICE.

CONTROLLER OF ACCOUNTS.—Samuel J. Louttit.

ASSISTANT CONTROLLER OF ACCOUNTS.—William C. Turner.

PRINCIPAL CLERKS.

| | | |
|---|---|---|
| J. C. Welford | William Jennings<br>James M. Mann | William Cole |

CLERKS.—*First Class.*

| | | |
|---|---|---|
| Richard S. H. Gooch | James T. Barnard | Edwin Fradd |
| William Reid | James J. Hall | James E. Wallace |
| William Troon | James McCulloch | Charles S. Barnes |
| Joseph B Mellish | Robert Freer | Thomas Bird |
| Frederick Joyce | John Fallon | Robert Lacey |
| Edward J. Doherty | William H. Low | Wm. E. G. Cassell |

*Second Class.*

| | | |
|---|---|---|
| Robert H. Clarke | Francis G. Heath | William J. White |
| Thomas Rochford | John H. Thomas | William C. Tope |
| Thomas Chambers | William F. Hubbard | Thomas A. Sisley |
| Henry Kirby | Edward H. Dyason | John Kellaway |
| George A. Page | Wm. C. Samuel | Thomas Williams |
| James Fleming | Thomas A. Gorfett | John W. Wakelin |
| John Mount | Joseph Flint | Wm. H. Stewardson |
| George C. Calvert | William Routledge | Wm. H. E. Tuck |
| Charles A. Pyne | George Newham | Thomas Robinson |
| John F. Luscombe | Pierce A. Rogan | Jamet A. O'Kelly |
| Gilbert B. Holttum | J. T. Summerfield | B. J. Burgess |
| Henry A. Wotton | | |

*Extra Clerks.*—W. Harris, W. Powell.

WRITERS.

| | | |
|---|---|---|
| T. Gaywood | C. Nunnely | L. Locke |
| W. Ward | C. F. Elston | A. Bagley |
| J. M. Hickey | G. H. Hillman | H. J. Rate |
| R. Winton | C. Beagley | T. J. Witham |
| J. G. Green | R. R. Carr | C. Dive |
| G. W. Thorpe | H. Willis | |

MESSENGERS.

| | | |
|---|---|---|
| P. H. Carry | E. S. Thompson | A. Cleyton |
| T. Kemp | G. Pace | T. M. Beer |

## CENTRAL OFFICE FOR WET GOODS, LONDON DOCKS.

CONTROLLER OF ACCOUNTS.—Henry S. Worsfold.

ASSISTANT CONTROLLER OF ACCOUNTS.—Henry Cumming.

PRINCIPAL CLERKS.—*Second Section.*

| | |
|---|---|
| Frederick Fermor | James Habbijam |
| Alfred J. Tyte | Richard Partridge |

CLERKS.—*First Class.*

| | | |
|---|---|---|
| William Warburton | Alfred C. Bray | James H. Knight |
| Samuel Harris | Joseph F. Dutton | Frederick Jackson |
| John K. Harris | Mark Blakeman | Thomas G. Scott |
| Albert Honywell | Patrick Bergin | William Jones |
| Thomas H. Askew | Thomas Grady | Richard Flanagan |
| James M. Goldie | John E. Tindale | Richard H. Ruegg |

*Second Class.*

| | | |
|---|---|---|
| Samuel Frost | Wm. H. Sentance | William J. Reid |
| James W. Everitt | William Parker | William F. Austin |
| George H. Hill | Albert C. M. Ashwin | Charles H. Kenning |
| Thomas Beattie | R. Baverstock | Thomas Mumford |
| George Marshall | James Clough | James C. Thompson |
| William F. Heydon | Edmund M. Ivens | Joseph Light |
| Henry Lewis | James Chadd | William F. Adams |
| Alfred Rusby | James Hopwood | George Munnion |
| George Williams | George T. Follit | Chas. E. Dodgson |
| James Monsell | Louis H. Hall | Henry C. Crosbie |
| John Sell | Samuel Longman | Charles A. Pratt |
| Francis Q. Home | | |

*Extra Clerks.*

| | | |
|---|---|---|
| J. Jones | T. H. Broxholm | G. Juden |
| W. Crocker | T. C. Hewett | |

WRITERS.

| | | |
|---|---|---|
| W. H. Clayton | J. Beetlestone | C. J. Wilde |
| T. Back | G. R. C. Cattermole | R. S. Eales |
| A. White | F. C. Stocken | J. Sibley |
| J. Betts | J. Thomson | T. C. Baynes |
| A. D. Greig | | |

MESSENGERS.—H. Burfield, M. N. Mace.

## OUT DOOR DEPARTMENT.

CONTROLLER OF OUT-DOOR DEPARTMENT.—John Thorpe.

CLERKS.—William D. Ridgway, Francis W. Pattison.

INSPECTORS GENERAL OF OUT-DOOR DEPARTMENT.—Samuel Brent, John E. Burt.

ASSISTANT INSPECTOR GENERAL.—Henry Lambert.

CLERK.—William T. S. Wheeler.

SURVEYORS.—*First Class.*

| | | |
|---|---|---|
| Charles J. Cox | Augustus L. Cope | Chas. G. Sanderson |
| Edward B. Hughes | Charles T. Pickford | Edward Morgan |

*Second Class.*

| | | |
|---|---|---|
| Joseph Hoar | William Peyton | Sydney J. Brewer |
| Joseph Fleming | E. P. Le Feuvre | Henry B. Pigot |
| Charles Bernard | Henry W. Bentley | |

ASSISTANT SURVEYORS.

| | | |
|---|---|---|
| James Britton | John C. McPhee | Hugh Jones |
| Nicholas Wingfield | William F. Bramall | Jeffery Bowden |
| Robert Hillman | Francis Wearne | Charles E. Plowman |
| Geo. B. A. Lefroy | Thomas Bowden | James McDonald |
| William Fairbairns | Michael Daly | Thomas Satchell |
| Archibald Campbell | | |

EXAMINING OFFICERS.—*First Class.*

| | | |
|---|---|---|
| Thomas Jefferson | Richard Cogar | John Carroll |
| Charles C. Fowler | John Christian | John A. J. Leary |
| John King | Charles H. Barton | Charles F. Chignall |
| Charles J. Wilde | George Barnes | Henry Hake |
| William T. Abbott | John R. Turner | Thomas E. Mogg |
| A. H. Fitzgerald | John Bandall | Joseph Blake |
| Thomas W. Dowley | Matthew Nicholson | William Flinn |
| William Goulding | Charles Parry | GeorgeMcLoughlin |
| James Morrison | James Dott | William Thomson |
| Wm. Chamberlain | Benjamin Sans | Wm. B. Pentreath |
| Robert Dundas | John W. Hurrell | James Goodchild |
| William R. Ryan | Thomas Smith | Joseph C. Blake |
| Robert Robinson | Ebenezer Johns | Curtis Hills |
| R. T. Churchill | Robert H. Morgan | James Nelson |

*Second Class.*

| | | |
|---|---|---|
| Henry Wilkins | James H. Gardiner | William R. Elwood |
| Thomas Hourigan | George L. Shaw | George Excell |
| Francis C. Nicholls | Robert J. Sharp | William Attwood |
| William E. Jenkins | Edwin H. H. Weeks | Edward Young |
| Joseph Billings | James B. Mackie | Robert Allen |
| John R. Delacourt | Thomas Smallwood | J. H. Mortimore |
| Charles H. Betts | John Atkinson | Charles T. Neame |
| Robert G. Batt | William Hawley | Jabez Hansell |
| Thomas Baker | Patrick Gallavin | Walter Furlong |
| Martin Ford | Michael O. Driscoll | Edwin W. Jacobs |
| Thomas J. Edwards | Charles Ball | Hodsoll Mainwaring |

EXAMINING OFFICERS.—*Second Class (continued.)*

Henry Brown
Francis Healy
James W. Tamsett
Wm. Washington
Joseph Salmon
William Bick
Charles Shipley
John Connor
Richard Scott
James Coveney
George B. Harvey
Wm. T. R. Wilson
James Lewis
Wm. G. Morgan
George Cumines
Henry E. Walsh
John Willis
Joseph W. Wells
William H. Bird
Charles J. Parish
Henry Broom
Edwin Savery
Edward Hurry
William Morton
Edward Moorcraft
John Beirne
John Buchan
Thomas W. Gilbert
Richard R. Drew
George Torbuck
John Foster
William Weeks

*Third Class.*

James Gunning
F. T. E. Overton
Charles Dean
Charles S. Dennis
John W. Linnell
John O'Kelly
James Ashley
Thomas K. Curling
George Bumstead
Robert Seath
Thomas Collins
Thomas Murphy
Peter J. Cattrall
Thomas C. Killick
Nathan Forster
J. H. Wheeler
John R. Ryley
Patrick Crawford
Henry Newsam
Alfred Cobb
George W. Byles
Edwin Cecil
Henry T. Jenkins
James F. Applegate
William T. Mallett
Thomas R. Craig
James Goodwin
John H. Busbridge
Henry Goldsack
Stephen R. Terry
Richard Lester
John Sephton
William Ryan
John Graham
John Henry
Peter Stewart
Thomas Hall
William Archer
John Ford
James H. Allcott
James Doig
Robert S. Willock
W. M. Henshilwood
John H. Appleyard
Henry Chaplin
Wm. H. Richards
James G. Silver
James Jones
Robert Macadie
James Roberts
James Gormley
Francis Holmes
Wm. H. Luckraft
Thomas Cammack
William J. Patrick
George Willis
John Wall
William H. Rouse
Isaac Mason
George Wallace
Elias W. Thorpe
Charles Buchanan
Abel Attwool
John Creech
John D. Dean
Percy Smith
Henry J. Hogben
John H. Bristow
Edmund Bazell
James B. Hancock
John McCutcheon
William A. Patrick
Fred. W. Scott
Thomas Waldron
John P. Harding
William Patterson
John G. Brown
Nicholas J. Evans
James R. Brookes
William Clixby
Ambrose Thomas
John Reynolds
Joseph C. Love
William H. Coghlan
Albert W. J. Davies
Peter Anderson
W. Bangs

## GAUGING ESTABLISHMENT.

PRINCIPAL INSPECTOR.—Alfred Baker.

INSPECTORS OF GAUGERS.—*First Class.*

Thomas Hull
David Taylor
N. S. Stevens
William H. Mitchell

*Second Class.*

George R. Oram
David H. Harris
Wm. S. Chamberlain
James Fletcher
George H. Young
Michael J. Castleton

ASSISTANT INSPECTORS OF GAUGERS.

Charles New
William Neill
William Meakin
Wm. J. Skinner
John Bellerby

GAUGERS.—*First Class.*

Charles Overton
Samuel Ferguson
George Clayton
Charles Brotherton
William Oades
James B. Keene
G. H. Scrivenor
William H. Wilson
James Baldwin
Henry Farr
John Billings
William H. Milner
Joseph Maggs
John Gibson
James Brown
Hastings Sousse
Charles Cornish
George T. Young
Benjamin Wood
James Hurst

*Second Class.*

Joseph Wood
Charles J. Endle
Maurice Collins
William Manson
Wm. E. Foxwell
George Rowden
George D. Ham
William M. Gilbert
Richard C. Paynter
Thomas Leyden
Edward Patteson
George Dutton
John H. Loveless
William T. Shute
Samuel F. T. Newson
John Dennan
David P. Williams
Alexander Lillie
Richard Pentreath
Edward Russell
William King
William Wilson
John W. Brockman
H. R. Emmerson
Frederick A. Oliver
John Stevens
Edwin Painter
John T. Andrews
Joseph L. Hobson
Frederick J. Welsh
Daniel Swanson

*Third Class.*

John A. Zachariah-Allison
Alfred G. W. Arkless
William E. Wheeler
Edward H. Millard
Henry Parfitt
John Weatherburn
Joseph Maynard
John B. White
William Catchpole
Augustus M. Mann
George Jinks
John McDonald
John G. Swatton
Rodice J. Pullen
George Hodges
Edward W. Rogers
Samuel Herbert
Samuel W. Hodge
James Stevens
A. Rosenberg
William Westcott
Austin Donleavy
John Moore
James Sendell
Henry Elliott
Simon Bremner
Charles Mitchell
William Shean
Joseph Spink
William Sinclair
Joseph L. Hicks
John G. Coffey
James Ash
William Kinvig
Alfred Puttee
Wm. H. Rowling
John Maunsell
Alexander Matthew

Four vacancies.

MISCELLANEOUS.—Surgeon at Gravesend.—George J. Russell, M.D.

## OUT-DOOR OFFICERS.

*First Class.*

V. McCalla
W. Simpson
E. Wood
T. M. Wickenden
C. Stannard
T. Cooper
W. J. Shaw
E. Curd
J. Brown
D. Calder
J. Deas
R. R. Bowley
R. Sheerin
M. Morahan
S. Aldred
J. White (1)
P. Carton
J. Muckle
P. Daly
H. Gardner
R. Wilkes
R. Pearce
J. Carr
J. Gilmore
W. P. White
W. Dobson
J. Bright
C. Russell
W. Titeridge
J. Bathurst
R. Edinborough
J. Grace
F. Salmon
G. Harris
C. W. Salmon
G. Hunter
W. Mills
W. Davies
J. Newson
R. S. Ruddock
A. Parsons
W. H. Cornwell
F. Selby
W. Coles
G. Langrish
E. Garrett
A. Fuller
J. Quinton
T. Potter
J. Elliston
F. Cox
T. Hammond
H. C. Macey
W. Moore
J. E. Godfrey
G. Foster
T. Sexton
M. McNulty
W. D. Fowell
D. Stedman
J. Owston
T. H. James
W. Barclay

H. E. Tadman
A. Booth
W. Lukes
J. Talbot
E. R. Hackman
C. Smith
A. Peart
J. Finn
R. Dowling
P. McGarry
H. Casserley
C. Lepine
J. Thackway
R. Finlow
J. Ralph
J. Clements
J. Quick
J. McCann
W. Winter
N. Myers
C. T. Bretten
J. Gately
S. Banks
W. Berwick
S. Grennan
S. Lockhart
G. Helyer
H. Griffin
T. E. Lobb
J. Manson
T. Moate
J. P. West
A. S. Wood
H. Randall
W. Woods
A. Renwick
W. J. Quintrell
J. Bremner
S. T. Lackford
J. Morrissey
B. Hardy
H. Hill
W. K. Harmer
J. Parsons
J. Tumman
S. Frend
W. Verrier
T. J. Hinksman
T. Myhill
L. Pepper
E. Snell
J. Swann
J. Curling
R. J. Bartlett
D. Larter
F. Townshend
T. P. W. Mutlow
E. Lightfoot
G. Woodhatch
J. Kilbride
Jas. Palmer (1)
E. Lovell
D. Mead

J. R. Williams
J. W. Bate
J. Corke
W. Fry
E. Reilly
S. C. Johnson
J. W. Jamieson
J. Tape
G. W. Raddon
W. Robinson
G. Eades
J. Ryan
F. T. Croker
P. Caulfield
W. Hill
E. D. Faull
H. Boddy
W. Hilton
G. P. Mortimore
P. Sullivan
H. Hull
J. Kenney
W. J. Haslehurst
E. de B. Treby
W. Parry
T. Taylor
C. Wilson (1)
S. Miles
T. Baker
G. Weeks
W. R. Wood
T. H. White
A. W. Reynolds
W. J. Hawke
J. Jefford
B. W. Nash
W. J. Hogg
J. Duncan
J. Spencer
G. Gandy
D. Egan
G. R. White
E. Driver
G. Crittenden
M. Barry
W. Sedgwick
J. Mansfield
B. Tilley
J. D. Coffin
T. Norris
W. Kellaway
J. Finucane
J. Dale
C. Wills
E. Cole
G. Cridland
J. Handley
G. V. Sayer
T. Bower
E. J. Layton
H. Jeynes
S. Goldfinch
W. Rowles

*O.D.O.—First Class (continued.)*

W. Stewart
W. Davey
W. H. Davis
W. H. Collins
T. O'Connor
J. Tilley
S. Cooper
Jas. Wood (2)
T. U. Boya
J. Churchill
W. New
C. D. Holland
W. Dawes
W. H. Beer
W. Dodson
G. Clarke
D. Lyne
W. H. Hardin
J. Whissel
H. R. Tomlinson
W. T. Smith
M. Walsh
W. A. Webb
J. Dew
R. T. Minter
W. C. Lewis
J. Caffry
J. Salmon
J. O'Connor
Z. Clarke
P. Mulhern
O. A. Hughes
G. F. Groves
W. H. Burden
J. Cleary
J. Egan
J. Armstrong

B. Padin
R. Bloomfield
J. Whittingslow
G. T. Hamilton
G. Wilson
G. A. Cooper
C. Skinner
P. R. Bolt
Jas. Smith (1)
S. Wenman
H. Bennett
A. Estcourt
W. Knox
S. Ryall
F. H. Delay
Jno. Collins (1)
W. Mackay
J. B. Austin
H. R. Parsons
P. W. Bray
E. K. Chatwin
S. Hutin
J. Weller
H. G. Williams
G. Allen
W. Stevens
O. Kelly
D. G. Chason
T. J. Bines
J. Hole
J. B. Barclay
W. R. Parker
J. E. Fletcher
J. Nicholson
J. McCartney
C. N. Haydon
T. Knevitt

W. R. Eves
C. Willingale
C. M. Hutchinson
T. H. Thompson
A Gallington
G. Miller
J. W. Beads
W. J. Wooldington
J. H. Waldock
T. Scully
J. H. B. Trott
J. R. Cockerill
J. Howard
H. B. Munday
W. Austen
R. Magiord
J. L. Green
T. G. Beer
R. Smith
E. A. Saunders
W. Jackson
J. Voller
J. Read
R. M. Parks
J. T. Amies
H. Fryer
W. W. Worrall
C. J. Morris
C. Hall
J. Loxton
Jas. Smith (2)
W. Barnard
J. Jones
R. P. Gannicleaff
B. L. Johnston
T. Thorp
J. King

*Second Class.*

E. B. Budd
R. S. Lilley
R. Johnstone
D. Moore
W. J. Nixon
W. Pease
J. W. Crafter
T. A. Davis
W. G. Simpson
W. G. Evans
W. Coombs
R. W. Riches
T. Aris
T. Drake
J. B. Burton
W. J. Gray
J. Hanley
F. Johns (1)
M. Brown (2)
C. Curdle
G. Crosby
J. D. Seager
J. Coleman
J. H. Treleaven
J. W. Cornish

J. Protheroe
J. Clark
D. McNeale
M. Stark
W. McQuaid
W. Philpot
J. Lowthen
T. J. D. O. Raven
J. Sweeney
W. D. Treadlian
R. Bryant
F. G. Morris
H. Boustead
C. Fisher
M. O'Malley
F. Ashton
W. H. Eve
W. T. A. Haynes
J. C. Knowler
M. Sweeney
W. S. Horton
H. Watson
J. Sessions
W. R. Brine
T. Baker

J. R. Harris
W. J. Biddlek
C. Murphy
S. T. Finch
Jno. White (2)
C. Calf
M. Trask
E. Driver
J. Coppens
J. A. Daniel
W. H. Howlett
J. Strongman
J. Hawkes
H. Darragh
T. Francis
J. Edwards
W. Ide
A. Kellaway
G. Drayson
J. Smale
C. H. Pinson
A. T. Hayward
T. J. Kean
T. J. Grigg
S. Chantler

*O.D.O.—Second Class (continued.)*

G. W. Underwood
W. M. Harris
G. M. Holbrook
J. Cartner
J. Dumble
J. A. Davis
J. Hall
D. O'Brien
W. D. Jones
W. Fisher
P. Larkin
P. Conlan
G. Mitchell
T. Reynolds
J. Roche
T. Cooney
W. H. Pope
W. Fraser
J. McMenemy
A. H. Hawkes
C. H. Wilton
W. Brown
E. Lawlor
W. Bates
A. V. Fullaway
C. Wilson (2)
J. T. Warlow
J. L. Douglass
W. G. Gibbons
A. J. Jordan
T. Wright
M. McCoy
S. Hill
J. Strong
Jas. Palmer (2)
G. M. Hoare
P. J. Brady
J. Drayson
W. Roberts
J. W. G. Nickols
R. Greir
J. Wilson
A. H. Culmer
R. Wheatley
W. B. Gafford
J. Ryley
J. Roberts
H. W. Teesdale
J. O'Connor
G. R. Bidgood
W. McAdie
Jno. Collins (2)
M. F. Forrest
T. O'Dea
J. J. Hogg
B. McCourt
W. Cashin
G. K. Jones
Jno. Collins (3)
W. Wilson
S. Amos
T. W. Whitford
P. J. W. Finnis
G. H. Tolhurst
E. Smith

R. Plunkett
D. Dann
J. H. Howard
S. G. Pope
W. Stuttle
D. Fitzgerald
J. Woolgar
R. Roche
H. C. Cavanagh
P. R. Finnis
J. J. Fletcher
A. McPherson
H. Wilkins
D. Gilson
G. Elgar
J. Innes*
J. Lorden
G. Stone
P. Foaden
G. Bodle
R. E. George
R. G. Dean
W. Ward
W. V. Neels
W. H. White
J. Gregory
T. K. Curling
A. Bradley
P. A. Hurley
W. B. Brown
T. B. Foreman
F. Blake
R. Gauntlett
J. Elliott
W. McKay
J. T. Bickell
W. H. Clark
T. Cottle
R. J. Carter
J. W. P. Pearson
C. H. Creech
S. T. Hewitt
E. Phillips
J. Dunford
J. J. Smith
J. J. Leary
T. Long
G. B. Wilkins
U. Vinen
W. J. McConkey
J. Carroll
D. Cook
P. Shanley
C. W. Bavin
E. Bigg
W. Dodd
D. Daniels
W. Gibson
T. B. Lockyer
W. Dyke
G. Dixon
J. G. Vining
R. F. Langmaid
J. Pearce
J. Dunn

T. Mitchell
E. S. Baker
R. Green
R. W. Ham
J. Sharpe
J. McNamara
E. J. Davies
A. W. Kirkkaldie
A. J. Rowett
W. J. Godley
T. Newby
J. R. Buckland
J. Snodgrass
H. Pilcher
M. Matthews
E. Deason
E. Ashby
J. Gregg
T. Macgill
W. G. Clark
J. Busbridge
P. J. Makey
J. G. Pritchard
J. Whorlow
J. A. Clothier
J. Colville
W. Morley
E. H. George
P. Sutton
G. T. Hunting
J. Sloane
W. Hegarty
P. Byrne
E. H. Usher
J. Martin
T. E. Hutchinson
P. Daley
A. H. Foster
J. C. Godden
J. Morris
A. Richardson
F. G. Creswell
H. B. Mitchell
G. Packer
W. Morgan
J. Lyndon
C. A. Grimes
J. Germaine
H. D. Palmer
M. McCormack
F. S. Taylor
J. W. Ellsley
R. Threlfall
G. H. C. Grant
J. Greene
Jno. Butler (1)
F. J. E. Salmon
G. G. Ward
W. B. Johnson
J. Sutherland
S. Gale
J. E. Jones
R. Martin
M. Kelly
C. F. Jones

*O.D.O.—Second Class (continued.)*

Jno. Butler (2)
J. S. Doig
J. McCluskey
P. Long
J. Telford
W. J. Carter
H. W. Tarrant
J. Titterton
J. W. Boyd
H. J. Parks
J. McConnell
E. C. Clark
T. Reid
H. Beck
P. Delahunt
J. Read
T. Paris
R. M. Harvey
R. K. Knight
E. Pearce
J. Ames
H. C. Colyer
R. S. Wilkinson
R. H. P. Peacock
E. C. Harvey
W. Orren
L. Wilkinson
T. J. Smailes
T. Greenland
H. Thomas
J. McLoughlin
J. Hampton
J. J. Rosenberg
G. Hill
M. Moffatt
B. A. Skeate
H. West
T. Rumsey
G. Roberts
J. R. Tracey
J. W. Macey
G. Luscombe
J. Easton
W. Hake
J. L. Popham
J. Evans
W. J. Targett
J. Hobson
G. Doran
H. A. Holmes
G. E. Down
W. Benn
W. Mortlemann
J. Ward
J. Colgan
M. Howard
T. Kilgallen
M. Fahy
D. Fitzgerald
C. Penny
P. J. Wolsham
A. Williams
S. J. Hornby
J. Davies
J. R. Barrow
D. L. Malone
J. Foley
R. H. Thornley
S. S. Southee

WATERMEN.—*First Class.*

J. Gaston
G. Varrell
C. Lower
H. J. Newton
T. Jordan
W. Spicer
T. L. Rimington
A. H. Waight
J. Wright
C. Jones
E. Walker
W. H. Beech
J. T. Hill
W. S. Thomas
J. W. Hill
R. B. Finnis
W. A. Atkins
N. Joel
H. Crook
L. W. Adams
F. J. Perrin
T. Luck
S. C. Marsh
R. T. Austin
J. G. Wood
E. Horner
W. H. Wadhams
R. S. Jackson
W. Hulbert
J. D. Hollingum
G. B. Messenger
S. J. Bond
J. Knight
R. W. Walters
S. Bond
J. A. Walford
E. Riddle
W. Dennis
G. Ladbury
F. Frailey
J. T. Chandler
B. V. Jansen
J. Nettelingham
W. Minter
W. J. Gale
G. W. Ross
W. Bond
J. F. Brady (1)
J. G. Dale
J. G. Walker
J. Castell
W. J. Marshall
T. J. Monk

*Second Class.*

E. Congdon
T. W. Gardner
J. Barker
T. W. Dawson
W. J. Hollingum
G. Hollingum
W. J. Walker
J. Roberts
J. F. Rimington
J. A. Cosh
C. B. Carr
C. Tansley
J. T. Cole
W. H. Moakes
J. Marsh
W. Messenger
R. W. Barker
J. J. Molton
W. M. Burton
M. C. Duffin
W. J. Slater
T. Gray
E. J. Norris
J. T. Coveney
J. Moody
S. Hartt
A. Haldenby
F. Riley
W. F. Woodger
S. C. Walker
J. Bond
W. J. Carter
M. Byrne
J. L. Elderton
T. Wallace
J. Allan
H. Chappell
E. R. Painter
W. F. Barry
R. D. Hemmings
W. H. Burrell
C. W. Dadd
J. Morris
T. V. West
H. Barker
D. Inward
W. Cost
J. R. Robinson
W. J. Gurley
C. Poppy
W. E. Cole
G. Burton
T. Dixon
H. Quinton
R. Moody
J. W. Porter
G. Gilbert
J. Holcombe
G Evans
J. Smith

WATERMEN.—*Second Class (continued.)*

| | | |
|---|---|---|
| T. Keelty | J. T. Chrisfield | S. J. Cooper |
| J. H. Ashington | W. R. Newman | W. Babington |
| T. Trayhern | J. Gillin | J. Terry |
| J. Greene | E. Ladbury | J. Harris |
| H. H. Bozier | J. J. Bowen | C. Graham |
| E. P. Stevens | F. Pearson | A. F. U. Sutton |
| W. J. Darby | J. J. Prissell | R. W. Winter |
| W. E. Newton | E. Piggott | E. J. McCarthy |
| C. C. Shoson | T. Stokes | G. Taylor |
| E. Littlebury | A. E. Hill | G. Harman |
| J. F. Brady (2) | W. Hurley | J. Clancy |
| J. Anderson | | |

CONSTABLES AND WATCHMEN.

| | | |
|---|---|---|
| C. Brown | J. Magaurin | J. R. Nash |
| H. Warmington | W. B. Kilby | J. Prescott |
| T. J. Kemp | R. B. Tonkin | R. Waters |
| A. Crane | W. G. Miles | C. Painter |
| W. H. Johnson | H. Job | H. Blood |
| F. Rolls | J. Goodall | W. Aldous |
| G. Winn | | |

## Docks, Quays, Wharves and Warehouses.

The various places in the port of London privileged for the landing, shipping or warehousing of goods may be classed under the following headings:—

(1) Docks, (2) Legal Quays, (3) Sufferance Wharves, (4) Uptown Warehouses and Vaults.

**Docks.**—In the London, St. Katharine, Victoria, East and West India Docks, all goods may be landed, shipped, or warehoused, but the warehouses or compartments of warehouses used for the warehousing of dutiable goods, or for the performance of operations on such goods must be specially approved for the purpose. These privileges are at present partially extended to the Millwall Docks. Other docks are Regent's Canal (Victoria Wharf Dock), Surrey and Commercial, and Hay's Docks, for which see list of wharves, &c., below.

**Legal Quays.**—All goods, tobacco and tea excepted, may be landed and warehoused at the various Legal Quays, but some have special privileges, hereinafter noted, with regard to tea.

**Sufferance Wharves.**—These are not only divided into classes, but some have exceptional privileges, while others are only privileged for special purposes.

The classification is as under:—

Class A. (1) at which all goods may be landed & warehoused except tobacco

" " (2) " " " " " tea and tobacco

74 " " (3) " " " " " wines, spirits & tobacco

" " (4) " " " " " wines, spirits, tea and tobacco

" B. at which all goods may be landed, *except*—

| | | |
|---|---|---|
| Almond Paste | Caoutchouc Manufactures | Comfits |
| Ale and Beer | Cattle | Confectionery |
| Arms | Cherries, dried | Collodion |
| Baskets | Chicory | Copper Manufactures |
| Books | Chloroform | Cotton Manufactures |
| Brass Manufactures | Chinaware | Cocoa, Husks or Paste |
| Bronze Manufactures | Chocolate | Currants |
| Cards, Playing | Clocks | Dice |
| Cane Juice | Coffee | Drugs unenumerated |

Dye stuffs unenumerated other than wood
Earthenware
Embroidery
Essence of Spruce
Ether
Extracts of all sorts
Figs and Fig Cake
Flowers, Artificial
Furniture, Household
Ginger, Preserved
Glass, Flint, Cut and Ornamented
Gutta Percha Manufactures
Hair Manufactures
Iron and Steel Manufactures, being Tools, Cutlery, and Ornamental Articles
Japanned and Lacquered Ware
Jewellery
Lace, and Articles thereof
Leather Manufactures, all sorts
Leather Gloves
Linen Manufactures
Linen and Cotton Manufactures
Malt
Molasses
Marmalade
Musical Instruments
Oil, Chemical, Essential, or Perfumed
Paper of all sorts
Pepper of all sorts
Perfumery
Plate and Plated Ware
Plums, French or dried, or preserved in sugar
Pomatum
Prints and Drawings
Prunes
Prunellos
Raisins
Spirits
Silk Manufactures
Stationery
Sugar
Succades
Tea
Tin Manufactures
Tobacco
Toys
Varnish
——— Spirit
Watches
Water, Cologne
Wine
Woollen Manufactures
Goods Manufactured and unenumerated
Goods entered for exportation only

Class B. extra, at which all free and low duty goods may be landed.

" C. for flour and meal only.

" D. privileges of each wharf separately stated.

**Uptown Warehouses and Vaults.**—Warehousing privileges of each separately stated.

**List of Legal Quays, Sufferance Wharves, and Uptown Bonded Warehouses in the port of London.**

*Abbreviations used in the following list.*—L.Q. *Legal Quay;* Suff. Whf. Cl. A. (1) *Sufferance Wharf Class A.*(1); U.W. *Uptown Warehouse;* U.V. *Uptown Vault.*

Aberdeen, Wapping, Suff. Whf. cl. B., C. Shepherd
Aire & Calder's, George Street, U.W., Gun and Shot and Griffin's Wharves Co., Limited. All goods except tea and tobacco
Allhallows, Upper Thames Street, Suff. Whf. cl. A. (1), Boord & Son; may land all goods except tobacco for other bonded warehouses, but to land and warehouse wines and spirits only
Atkins', Rotherhithe, Suff. Whf. cl. B. extra, Middleton, Son & Co.; may land all free goods only
Barnard's, Rotherhithe, Suff. Whf. cl. D., — Gabriel; may land timber and wood goods
Barry & Co., Surrey Canal W., Suff. Whf. cl. D., Barry & Co.; coffee and chicory only
Beer Lane Vaults, Beer Lane, U.V., J. Barber & Co.; wines and spirits only.
Bell's Warehouse, Fresh Wharf, U.W., J. T. Bell & Co.; all goods except tea and tobacco
Bethell's, East Greenwich, Suff. Whf. cl. D., J. Bethell & Co.; timber and wood for creosoting
Billiter Street Warehouses, U.W., East and West India Dock Co.; all goods except wines, spirits and tobacco
Botolph Wharf, Lower Thames Street, L.Q., Beckys & Wilson; also tea may be landed and warehoused here
Brandram's Upper Shad Thames, Suff. Whf. cl. B., Brandram Brothers
" Lower, " " " " " "
Brewer's Quay, Lower Thames Street, L.Q., J. Barber & Co.; tea for U.W. may be landed
British and Foreign, Lower East Smithfield, Suff. Whf. cl. A. (1), Webb, Hunt & Warter
Broken, Upper Thames Street, Suff. Whf. cl. C.
Brooks', " " " " A. (1), Cousens, Renshaw & Co.
Brown & Young's, Bermondsey Wall, Suff. Whf. cl. C.
Brown's, Poplar, Suff. Whf. cl. D., General Steam Navigation Co.; cattle, subject to Privy Council regulations

Brunswick, Blackwall, Suff. Whf. cl. D., J. Lowth, Superintendent; cattle and perishable articles from steamships that go alongside to land passengers
Bull, Upper Thames Street, Suff. Whf. cl. A. (4), Kebbel, Son & Co.
Burt's, Victoria Docks, Suff. Whf. cl. D., Burt, Boulton & Hayward; free goods in bulk
Butler's, Shad Thames, Suff. Whf. cl. A. (1), Butler's Wharf Co.
Canada, Rotherhithe, Suff. Whf. cl. C.; also corn and seed
Carron, Lower East Smithfield, Suff. Whf. cl. B., H. White
Chamberlain's Tooley Street, Suff. Whf. class A. (1), Beseleys & Wilson
Chapman's, Surrey Canal, Suff. Whf. cl. D., Barclay, Gray & Lawrence; rice, and raw chicory on prime entry
Chester's Quay, Lower Thames Street, L.Q., J. Barber & Co.
Clyde Wharf, Plaistow, J. Duncan & Co.; sugar only
Cole's Upper Shad Thames, Suff. Whf. cl. B., T. R. Keen
" Lower, " " " Bovill & Son
Commercial Dock, Rotherhithe, Suff. Whf. cl. A. (4), J. Ross, Jun., Superintendent
Commercial, Upper Thames Street, Suff. Whf. cl. A. (1)
Cooper's Row, U.W., J. Barber & Co.; tea, wine and spirits only
Cotton's, Tooley Street, Suff. Whf. cl. A. (1), John, Henry and George Scovell
Coventry, Shad Thames, Suff. Whf. cl. C. Timothy & Green
Cox's Quay, Lower Thames Street, L.Q. John Knill & Co.
Crutched Friars, U.W., East and West India Dock Co.; all goods, except wines, spirits, and tobacco
Custom House Quay, Lower Thames Street, L.Q., R. D. Smith; tea for U.W. may be landed here, and cigars and tobacco discharged from steamers in the river for Fenchurch Street Warehouses
Cutler and New Street, U.W., London [illegible] St. Katharine Dock Co.; all goods, except wines, spirits and tobacco
Davis', Shad Thames, Suff. Whf. cl. A. (4), Williams, Brown & Co.
Depôt, Tooley Street, Suff. Whf. cl. A. (1), John, Henry and George Scovell
Dowgate Hill, Upper Thames Street, U.V., Major & Field; wines and spirits in cask
Dudin's, Shad Thames, Suff. Whf. cl. C.
Durrand's, Rotherhithe, Suff. Whf. cl. D., Burt, Boulton & Hayward; iron, stone blocks and wood goods for creosoting
Dyer's Hall and Monument Bonded Warehouses, Upper Thames Street, Suff. Whf. cl. A. (1) F. W. G. Pochin; tea only, until complete
Eagle, Wapping, Suff. Whf. cl. C., G. Hedges; also corn and seed
East India Avenue, U.V., Henry Goss & Co.; wine and spirits only
Farrand's, Fountain Stairs, Suff. Whf. cl. B., Raymond & Coombe
Fenchurch Street, U.W., East and West India Dock Co.; all goods except wines and spirits
Fenning's, Tooley Street, Suff. Whf. cl. A. (2), Voss & Co.
Fisher's, Rotherhithe, Suff. Whf. cl. B., W. A. Fisher
Fishmonger's Hall, Upper Thames Street, Suff. Whf. A. (2), F. W. Rough
Fogg's, Shad Thames; for deposit of tobacco to be manufactured into sheepwash
Fountain Stairs, Bermondsey Wall, Suff. Whf. cl. C.
Freeman's, Rotherhithe, Suff. Whf. cl. D., Freeman, Mowlem & Burt; stone
Free Trade, Ratcliffe, Suff. Whf. cl. B. extra, James Gray, Superintendent
" Upper, Dowgate Dock, Suff. Whf. cl. A. (2), James Graves & Co.
Fresh Wharf, Lower Thames Street, L.Q., John Knill & Co.; tea may be landed and warehoused
Galley Quay, Lower Thames Street, L.Q., J. Barber & Co.; tea imported from Europe, or removed under bond, may be landed and warehoused here
Garford's, Limehouse, Suff. Whf. cl. D., J. Garford & Co.; corn and oil seeds, and cake
George Street, U.V., J. Barber & Co.; wine and spirits only
Gibb's, Upper, Plaistow, Suff. Whf. cl. D., Gibb, Ford & Co.; brimstone, pyrites, and guano, bones, and free goods in bulk
Gibb's, Lower, " " " " " "
Globe Yard, Lower Thames Street, U.W., D. R. Smith; all goods, except tea, tobacco, and British spirits
Gracechurch Street, U.V., Wright & Partridge; wines only
Granite, East Greenwich, Suff. Whf. cl. D., Mowlem, Freeman & Burt; stone in bulk
Guernsey Granite, Isle of Dogs, Suff. Whf. cl. D., J. Turner; all stone in bulk
Gun, Wapping, Suff. Whf. cl. A. (2), E. Stephens & Co.

Gun and Shot and Griffin's, Tooley Street, Suff. Whf. cl. A. (2) J. Graves, Supt
Hall's, Victoria Docks, Suff. Whf. cl. D., Hall & Co.; free goods in bulk
Hambro', Upper Thames Street, Suff. Whf. cl. A. (4), Chaplin & Horne
Hammond's, Lower Thames Street, L.Q., J. Knill & Co.
Harrison's, St. Katharine's, Suff. Whf. cl. B. extra, Page, Son & East
Hartley's, Shad Thames, Suff. Whf. cl. A. (4), Beresford & Co.
Hay's, Tooley Street, Suff. Whf. cl. A. (1), Smith & Humphery; also may land tea for U.W.
Hermitage, Wapping, Suff. Whf. cl. A. (1), John A. Clinkskill
Hibernia, Montague Close, Suff. Whf. cl. B., Smith & Humphery
Hibernia, New, Montague Close, Suff. Whf. cl. A. (2) Executors John Humphery
Horse Shoe, Bank Side, Suff. Whf. cl. B., Raymond & Coombe
Hubbard's, Bermondsey Wall " " "
Hudson's, Victoria Docks, Suff. Whf. cl. D., Nitro-Phosphate and Blood Manure Co.; free goods in bulk
Iron Gate, St. Katharine's, Suff. Whf. cl. A. (1), General Steam Navigation Co.
King and Queen, Rotherhithe, Suff. Whf. cl. C., Thames Wharf Co.; also seeds used for expressing oil therefrom, and oil seed cake, also grain and seeds of all kinds
Landell's, Shad Thames, Suff. Whf. cl. B., W. W. Landell
Lingham's, Lower Thames Street, U.W. & V., James Barber & Co.; all goods except tea and tobacco
London and Continental, Lower East Smithfield, Suff. Whf. cl. A. (1), C. Jack
Lucas & Spencer's, Bermondsey Wall, Suff. Whf. cl. A. (4), Clift, Nicholson & Co.
Mark Brown's, Shad Thames, Suff. Whf. cl. A. (4), Leach & Neil
Medway, Wapping, Middleton, Son & Co.; sugar only
Mellish, Millwall, Suff. Whf. cl. D., Ingall, Phillips & Co.; no landing privileges, but petroleum may be shipped
Metropolitan Warehouse, U.W., C. T. Marzetti; tea, wines and spirits only
" Wapping, Suff. Whf. cl. A. (1) Anderson & Ludlam
" New " " B. " "
" Upper " " " " "
Mill, Bermondsey, Suff. Whf. cl. C.
Miller's, Lower East Smithfield, Suff. Whf. cl. B. extra, J. Hartley & Co.
Mint Street Warehouse, U.W., London and St. Katharine Dock Co.; all goods
Monastery Warehouse, Dock Street, St. George's, U.W., Butcher, Jones & Co.; tea only
Morton's, Millwall, Suff. Whf. cl. B., J. T. Morton
New Crane, Shadwell, Suff. Whf. cl. A. (1), C. Baxter, Cousins & Co.
" " Vaults, Lemon, Hart & Sons
New Dundee, Wapping, Suff. Whf. cl. A. (1), J. W. Kidd, Superintendent
Newell's, Shad Thames, Suff. Whf. cl. C.
New Sun, Ratcliffe, Suff. Whf. cl. D., G. P. Witt; millstones, marble, and burr stones
Nicholson's, Lower Thames Street, L.Q., Beslevs & Wilson; tea may be landed and warehoused
Nochmer's, Bermondsey, Suff. Whf. cl. C.
Odam's, near Victoria Docks, Suff. Whf. cl. D., Nitro-phosphate and Blood Manure Co.; cattle, subject to Privy Council regulations
Old Swan, Upper Thames Street, Suff. Whf. cl. A. (2), Pope & Co. (Knight & Morris.)
Oliver's, Wapping, Suff. Whf. cl. A. (3), Oliver & Co.
Ordnance, East Greenwich, Suff. Whf. cl. D., Guano Co.; free goods in bulk
Patent Fuel, Deptford, Suff. Whf. cl. D.; no landing privileges, but patent fuel may be shipped.
Paul's, Blackfriars, Suff. Whf. cl. D., Aug. de Grand Ry.; glass bottles.
Pearson's, Shad Thames, Suff. Whf. cl. B., J. Dudin.
Peruvian Guano Works, near Victoria Docks, Suff. Whf. cl. D., Ohlendorff & Co. for shipping and landing after rummage of guano, pyrites, and sulphuric acid.
Phillip's, Wapping Wall, Suff. Whf. cl. B., E. G. Phillips.
Pickle Herring, Lower, Tooley Street, Suff. Whf. cl. A. (4), Hicks, Nash & Co.
Plaistow, near Victoria Docks, Suff. Whf. cl. D. London Wharf and Warehousing Co.; petroleum and its products, jute and such fibrous articles may be shipped.
Platform, Rotherhithe, Suff. Whf. cl. A. (4), T. Groves & Son.
Pontifex & Wood, Millwall, Suff. Whf. cl. D., E. Pontifex & Co.; brimstone, lead ore and foreign goods in bulk after rummage.

Pooley's, Wapping; for deposit of tobacco, to be manufactured into sheepwash.
Powell's, Rotherhithe, Suff. Whf. cl. B., F. Powell & Co.
Priory Warehouse, Crutched Friars, U.W., Butcher, Jones & Co.; tea only.
Red Lion and Three Cranes, Upper Thames St., Suff. Whf. cl. A. (1), Major & Field.
Reed's, Upper, Bermondsey Wall, Suff. Whf. cl. B., Reed & Sons.
" Lower " " " Tower Street, U.V., G. Mackenzie; wines and spirits only.
St. Andrew's Vaults, 63, Great Tower Street, U.V., G. Mackenzie; wines and spirits only.
St. Bride's, Wapping, Suff. Whf. cl. A. (2), Middleton, Son & Co.; also may land tea for U.W.
" Upper " " " " " "
St. Dunstan's, Lower Thames Street, U.W., Ruck, Fenwick & Ruck; wines and spirits only.
St. George's, Wapping Wall, Suff. Whf. cl. B., Mark Tompkins & Co.
St. John's, Wapping, Suff. Whf. cl. A. (4), Hall, Gregory & Co.
St. Katharine's, St. Katharine's, Tower, Suff. Whf. cl. A. (2), General Steam Navigation Co.
St. Olave's Wharehouse, John Street, U.W., Wrightson & Co.; tea.
" Wharf, Southwark, Suff. Whf. cl. A. (4), Beresford & Co.
St. Saviour's, Dockhead, Suff. Whf. cl. A. (4), Thames Wharf Co.
Savage Gardens, Trinity Square, U.V., J. Barber & Co.; wines and spirits only.
Scott's, Dockhead, Suff. Whf. cl. B., F. Jones.
Sharp, Wapping, Suff. Whf. cl. B. extra, Richardson & Co.
Smith's Warehouse, Cross Lane, U.W., W. M. Smith; all goods, except cards, coffee, plate of gold or silver, spirits, tea tobacco and wines.
Smith's Wharf, Queenhithe, Suff. Whf. cl. A. (1), W. M. Smith.
South Devon, Lower East Smithfield, Suff. Whf. cl. A. (4), W. Beer, Superintendent.
South Eastern, Southwark, Suff. Whf. cl. A. (1), R. H. Moore & Co.
Springall's, Bermondsey Wall, Suff. Whf. cl. A. (2), Dudin & Sons.
Stanton's, Stoney Lane, Tooley Street, Suff. Whf. cl. B. extra, W. France.
Sun, Tooley Street, Suff. Whf. cl. B., Culverwell, Brooks, Cotton & Co.
Sunderland, Bermondsey, Suff. Whf. cl. C.; also corn and seed.
Surrey Canal Docks, Rotherhithe, Suff. Whf. cl. B., J. Ross, Jun.; also bonded stores may be landed and shipped.
Symon's, Tooley Street, Suff. Whf. cl. A. (1), John, Henry and George Scovell.
Thames Street Vaults, Lower Thames Street, U.V., W. Walsh; wines and spirits only.
Topping's, Tooley Street, Suff. Whf. cl. A. (8), John, Henry and George Scovell.
Tower Hill, U.V., J. Barber & Co.; all goods, except tobacco.
" U.W., Wrightson & Co. "
Trinity, Cooper's Row, U.W., Wrightson & Co.; tea. "
" " U.V., J. Barber & Co.; wines and spirits only.
Tubb's, Shad Thames, Suff. Whf. cl. B. extra, Barclay, Gray & Lawrence; for free goods only.
Union, Wapping, Suff. Whf. cl. B. extra, Phillipps, Graves, Phillipps & Co.
Victoria, Millwall, Suff. Whf. cl. D., S. Trickett; cain stone.
Victoria Wharf and Dock Wharf, Regent's Canal Dock, Suff. Whf. cl. B. extra.
Water Lane, Lower Thames Street, U.W., Simon & Lightly; wines and spirits only.
Watson's, Wapping, Suff. Whf. cl. B., Watson & Metcalfe; also molasses may be landed, and bonded and drawback goods shipped.
West Kent, Montague Close, Suff. Whf. cl. B., Wright & Co.
Whiting's, Ratcliffe, Suff. Whf. cl. D., Holt & Co.; corn, grain, meal, flour, bitumen judaicum, mats, hemp seed, jute, linseed, pitch, oil, rosin, saltpetre, tares, tar, turpentine and rice.
Wilson's, Tooley Street, Suff. Whf. cl. A. (1), Hoare, Wilson & Co.
Worcester, Upper Thames Street, Suff. Whf. cl. B. extra, W. M. Smith.
Yardley's, Rotherhithe, Suff. Whf. cl. C., C. Thorne & Co.

## Excise General Warehouses.

British and Foreign Steam Wharf.
Bromley-by-Bow.
Camden Town.
Carron Wharf, Wapping.
Haydon Square.
Hermitage Wharf.
London Docks.
St. Katharine Docks.
St. Pancras Station.

## Londonderry, Port of. L.V.

### VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 128 | 46,382 | 16 | 10,979 | 1358 | 218,728 | 29 | 15,669 | 11 | 7,268 | 767 | 159,826 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 22 | 7,307 | 6 | 360 | 28 | 7,667 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....624

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £570,999 | £28,875 | £100,197 |

Londonderry, or Derry, co. Londonderry, a port situated on the river Foyle, about four miles from the point at which it enters Lough Foyle. The accommodation for the shipping and landing of goods is extensive, there being nearly a mile of wharfage, with sufficient depth of water for vessels of considerable tonnage. Imports: corn, timber, flax seed and unmanufactured tobacco.

#### Customs Establishment.

*Collector and Surveyor*, ROBERT SCOTT.

CLERKS.—*First Class.*—William M. Wallnut. *Second Class.*—John Pirie, John O'Doherty.

WRITERS.—H. R. Bennett.

EXAMINING OFFICERS.—*Second Class.*—Robert Buchanan. *Third Class.*—Cornelius Smith.

*O.D.O.—First Class.*—J. Clarke, M. Thompson, G. Foster. *Second Class.*—R. Bell, P. Lynch. D. Kennedy, D. F. McCloskey.

#### Bonded Warehouses.

For dry goods, proprietor B. McCorkell
For wet goods, at present in charge of the Customs.

There are also two **Excise General Warehouses.**

**Longford**, co. Longford. **An Excise General Warehouse.**

**Long Hope**, Orkney Islands, a harbour of refuge and excellent roadstead, much frequented by wind-bound vessels. It is included in the port of Kirkwall; *which see.*

## Losses and Deficiencies in Customs Warehouses.

**Remittance of duties on goods lost or destroyed.**—If any goods warehoused, or entered to be warehoused, or entered to be delivered from the warehouse, shall be lost or destroyed by any unavoidable accident, either on ship-board or in landing, or in receiving into the warehouse, or in the warehouse, the Commissioners of Customs may remit or return the duties due thereon.

**Deficiencies in goods for H.C.**—The duties on the following goods, viz., tobacco, wine, spirits, figs, currants and raisins when cleared from the warehouse for home use, shall be charged upon the quantity of such goods, ascertained by weight, measure, or strength at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency or difference between the weight, measure or strength ascertained on landing and first examination of such goods, and that ascertained at the time of actual delivery, has been caused by illegal or improper means, in which case the proper officer of Customs shall make such allowance only for loss as he may consider fairly to have arisen from natural evaporation or other legitimate cause.

**Deficiencies in goods for exportation.**—No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation, unless the officers of Customs have reasonable ground to suppose that such deficiency or any part thereof has arisen from illegal abstraction.

**Duty may be remitted on goods accidentally lost in course of removal or shipment.**—*See Exportation, article 6 page* 161.

**Goods chargeable on the landing weights, losses in the repacking of.**—In the case of the repacking of goods on which duty is charged according to the weights taken at landing, all losses, not deemed by the officers to have arisen from "illegal abstraction," whether occurring in the operation or prior thereto, are to be apportioned to the new packages, and in the event of any such package being cleared for H.C., the loss apportioned to such package is, unless specially remitted, to be included in the charge for duty, but if any such package be cleared for exportation, the duty is to be remitted in accordance with the provisions of the 112th sec. C. C. Act, 1853.

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## Losses and Deficiencies in Wines and Spirits in Customs Warehouses.

Previous to the passing of the C. C. Act, 1853, this question formed the subject of many orders: scales were laid down limiting the allowances that might be made for natural waste in the warehouse, and various regulations were issued, dealing with such deficiencies, as also with actual and apparent losses occurring during or through the performance of the various operations allowed in the warehouse; but the C. C. Act swept away all these restrictions and empowered the officers to allow any deficiencies arising from natural causes, without the special authorit

Although the officers are thus authorised to allow all losses that may fairly be attributed to natural causes, yet in order that
27/54 a check may be maintained against undue allowances on account of natural waste, the Board direct that a book be kept in the respective warehousing departments at the out-ports for the inspection of the Commissioners and the Surveyors-General,
44/72 shewing at one view every case in which a deficiency in spirits, exceeding 4 per cent. per annum has been allowed, but that all cases of *excessive deficiencies* are to be brought under the notice of the Board.

The words "excessive deficiency" are understood to refer to large losses which cannot be satisfactorily attributed to natural waste. Losses which cannot be so accounted for, including losses through leakage and other accidents, should be brought before the notice of the Board, the officers reporting the whole circumstances for the Board's directions, whether or not the merchant shall be called upon for payment of the duty, and should at an out-port the goods be required while the Board's decision is pending, the Collector is to take a deposit to cover the amount of duty.

We have taken great pains to ascertain the average loss on brandies in the warehouse: we have deemed it expedient to take the average of brandies rather than of other spirits, for the following reason; the two other principal classes of spirits, viz., strong plain spirits and rum, vary so much in strength, and are liable to so many exceptional conditions as to render it difficult, if not impossible, to obtain any reliable average, it is however evident that whatever may be the actual average of loss in these kinds of spirits, it is far greater than in brandies. Brandies are usually imported in new, well-made casks, their strength is very far lower than that of the two classes of spirits just mentioned, the casks are also nearly full; all these conditions tend to diminish the average loss on brandies as compared with rum or strong spirits; and yet, after a careful investigation, in which we have been assisted, and our calculations checked by several officers of the greatest experience, we find the average loss, per annum, in the warehouse on brandies to be, as under;

| In Puncheons. | In Hhds. | In qr. casks. |
|---|---|---|
| 2·2 o/o | 2·6 o/o | 4·0 o/o |

Rum is usually cheap in the countries from which it is shipped, while skilled labour is dear, and a result is that this description of spirit is frequently shipped in defective packages, and large losses are thus occasioned.

Strong plain spirits from Hamburg are usually imported in stout casks, but such spirit is so subtile in its nature that it will, more or less, find its way through the pores of any cask; at the same time it has so great an affinity for water, that when exposed to damp, it rapidly absorbs the moisture, and by thus keeping up the liquid quantity, conceals, until the diminution in strength is ascertained, the loss that is actually taking place. Nor must the officer forget the allowances that are required for changes in temperature (*see Alcoholometry, page* 5.) It should also be remembered that a cask is made up of many pieces, that the

material is of organic formation, and varies continually as to veins, bend of grain, presence of knots, closeness of the pores, &c.; and that a defect in the structure or soundness in any part of any one of these pieces may occasion serious loss; and not only is there great risk to a liquid so tenuous as spirits, from natural defects in the material of which casks are made, but casks are liable to injuries from hidden causes, which seriously affect their capabilities of securing such liquids: thus, either the splitting of a stave, termed a "shiver," or a wormhole may, although barely perceptible, occasion a great loss. A wormhole also may remain for years closed, and then suddenly open. These are some of the many natural causes that occasion exceptional losses in wines and spirits, and especially in the latter, when these liquids are stored in casks.

**Losses in Wines.**—As a result of practical experience, the loss by evaporation in wine in a hogshead is usually estimated at about a gallon per annum, in quarter casks at a little less, and in pipes or butts at a little more; but the extent of loss varies very much according to the nature of the vault or warehouse in which the wines have been deposited: in a damp vault wines in sound casks will lose but little in bulk, whereas in a dry and draughty stowage the loss will probably far exceed the above allowances. It is the practice to allow an additional gallon for casks that have been operated on in the warehouse.

**Losses in operation.**—One per cent. liquid in the case of wines and proof in the case of spirits is allowed for *actual* loss in operation. This limit does not include the *apparent* loss which occurs through the carrying out of certain operations permitted to be performed on spirits for exportation.

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## Losses and Deficiencies in Spirits in Excise Warehouses.

The officers are empowered to make an abatement for actual deficiencies arising from natural causes, not exceeding the following scale.

| | | Content of cask less than 50 galls. | Content of cask equal to 50 galls. & less than 80 galls. | Content of cask equal to 80 galls. or upwards. |
|---|---|---|---|---|
| If the spirits have been in the warehouse under | 1 month | 2 o/o | 1·5 o/o | 1·25 o/o |
| | 2 months | 4 ,, | 3 ,, | 2·5 ,, |
| | 6 months | 8 ,, | 6 ,, | 5 ,, |
| | 1 year | 12 ,, | 9 ,, | 7·5 ,, |
| For every additional year or part of a year an additional | | 4 ,, | 3 ,, | 2·5 ,, |

When cases of deficiencies beyond the above allowances occur, the Supervisor s to report them, with the reasons, if any, for attributing them to natural waste or accidental loss; and should the Board remit the duty on any such deficiency, when charged, an equivalent quantity is to be deducted from the next cask delivered.

A Supervisor may provisionally remit the duty on deficiencies exceeding the rates specified in the scale, but when any considerable deficiency occurs

[illegible]

[illegible]

[illegible]

cask, whether arising from leakage or other causes, duty thereon is not to be remitted without the Board's authority.

The limits of the allowance for actual deficiencies are constitutionally in excess of the average waste as ascertained by experience, and are designed to meet such extra losses as may occasionally arise from defective casks.

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**Lossiemouth**, co. Elgin, a fishing village and harbour, situated on the Murray Firth. It is included in the port of Inverness; *which see.*

**Louth**, co. Louth. **An Excise General Warehouse.** Warehouse-keepers, Allison & Co.

**Looe**, co. Cornwall, included in the port of Fowey; *which see.*

## Lowestoft, Port of. L.T.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 128 | 24,908 | .. | .. | 667 | 55,189 | 69 | 8,866 | .. | .. | [illegible] | 12,[illegible] |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 343 | 14,476 | 8 | 69 | 351 | 14,545 | 9 | 344 | .. | .. | 9 | 344 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 542

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £146,546 | £10,715 | £3,588 |

Lowestoft, a port on the coast of Suffolk. It possesses an outer and an inner habour, the former, besides accommodating the large fishing trade of the place, affords in stormy weather refuge for the numerous vessels which pass the coast. The inner harbour is principally used by vessels engaged in foreign or coasting trade.

**Customs Establishment.**

*Collector and Surveyor*, JOHN ROBERTSON.

CLERKS.—Edward G. Jeffery, John Cameron.

EXAMINING OFFICER.—*Third Class.*—John Brown.

*O.D.O.—Second Class.*—S. Mills, G. S. P. Clark, B. J. Wright, G. J. Jary.

**Bonded Warehouses.**

Commercial Road, T. Smale, wines and spirits.
Arnold Street, Youngman & Preston, wines and spirits.

**Lydney**, co. Gloucester, a harbour on the south-east coast of the river Severn; large quantities of coal from the Forest of Dean are shipped for removal coastwise. It is included in the port of Gloucester; *which see.*

## Lyme Regis, Port of. L.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 1 | 99 | .. | .. | 78 | 4,498 | .. | .. | 3 | 186 | 15 | 499 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 9 | 612 | .. | .. | 9 | 612 | 1 | 20 | .. | .. | 1 | 20 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 157

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £124 | £152 | £366 |

Lyme, or Lyme Regis, co. Dorset, a small port situated on the river Lyme; the trade is inconsiderable. Imports: coal, grain, wood goods, &c. Exports, coastwise: cement, lime, and limestone.

**Customs Establishment.**

*Superintendent of Customs & Mercantile Marine.*—WILLIAM GRAY.

*O.D.O.—Second Class.*—W. P. Scovell.

**Bonded Warehouses.**

No. 1.—For wet and dry goods. Eli Dollin.
" 2.— " goods only.—Mitchell & Co.

**Lymington**, co. Hants, a port situated at the mouth of a creek on the north coast of the Solent, opposite Yarmouth, in the Isle of Wight. Trade, coasting only, occasional importation of foreign wood excepted. It is included in the port of Southampton; *which see.*

## Lynn, Port of. L.N.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 170 | 35,991 | 2 | 708 | 742 | 56,267 | 69 | 7,862 | .. | .. | 844 | 29,755 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 100 | 9,178 | 2 | 142 | 102 | 9,320 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 111

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £335,055 | £60,784 | £11,710 |

Lynn, or Lynn Regis, co. Norfolk, a port situated on the eastern bank of the Great Ouse, near the entrance of that river into the Wash; it possesses a spacious harbour, as also a floating dock which affords accommodation for vessels of considerable tonnage. Steamers ply regularly between this port and Hamburg, Grangemouth, Newcastle and Hull. Imports:—Spirits, tobacco, wine, sugar, butter, grain, guano, hides, hops, oil-cake, paper, paraffin, seeds, wood goods and manufactured goods generally. Exports:—Corn, coal, cropolites, machinery and manufactured goods. There is an extensive coasting trade in corn, coal, cropolites and general goods.

**Customs Establishment.**

*Collector and Surveyor.*—THOMAS W. CLARKE.

CLERK.—*Second Class.*—Louis C. Read.

EXAMINING OFFICER.—*Third Class.*—Martin L. Layton.

*O.D.O.—First Class.*—M. Suggett, W. Wolsey. *Second Class.*—E. Peggs, D Smyth, W. G. Horth, E. R. Massingham.

**Bonded Warehouses.**

No. 1—Tea and dry goods, W. J. Pole
" 2—Wines and spirits, Aplin & Co.
" 3—Tobacco, W. Clark
" 4—Wines & spirits, Nelson & Coller
No. 5—Wines and spirits, E. Durrant
" 8— " " W. Clifton
" 12— " " G. Hogg

**Lytham**, co. Lancaster, a fishing station, situated at the mouth of the river Ribble, it forms the boarding station for and is included in the port of Preston; *which see.*

**Maidstone**, co. Kent, situated on the river Medway. It is included in the port of Rochester; *which see.*

There is an **Excise General Warehouse** at Maidstone.

## Maldon, Port of. M.N.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 77 | 5,347 | .. | .. | 1062 | 61,814 | 60 | 3,111 | 2 | 125 | 742 | 32,968 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 157 | 10,561 | .. | .. | 157 | 10,561 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....404

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £37,458 | £36,901 | Nil. |

Maldon, co. Essex, a port situated on the river Chelmer, at the head of the Blackwater. Imports: timber, corn, coal, oil cake, &c.

**Customs Establishment.**

*Superintendent of Customs & Mercantile Marine.*—ANGUS MCNAB.

EXAMINING OFFICER.—*Third Class*, &c.—William Sampson.

*O.D.O.—Second Class.*—T. H. Barbrook, J. Finch.

CREEKS: Burnham; P.C.O., James Richmond.
Leigh; P.C.O., Robert D. Wilkinson.
Rockford; P.C.O.. Charles Eve.

**No Bonded Warehouses.**

## Malt Roasters and Dealers in Roasted Malt, U.K.

**Licences.**—Every roaster of malt for sale, and every dealer in roasted malt, is required to take out a licence, which expires on the 5th day of July. The penalty for roasting malt for sale, or dealing in roasted malt without a licence is £100.

No malster, malt factor, or dealer in malt, is allowed to carry on the trade of a malt roaster or dealer in roasted malt on any premises on which he makes or keeps malt, or within a mile thereof.

This is not to interfere with a malster, malt factor, or dealer in malt, who carried on the business of a malt roaster, or dealer in roasted malt, on premises within the prohibited distances before the 1st April, 1842, and who has obtained the Board's indulgence to continue such business within the prohibited distance.

No druggist or grocer is allowed to be a malt roaster or dealer in roasted malt.

**Entry.**—A roaster of malt is required to make entry in writing of every room, store or place and of every furnace, cylinder, or other utensil intended to be used by him in carrying on his business.

Each place, furnace and cylinder, is to be distinguished in the entry by a particular letter or number, and is to be marked or numbered to correspond with the entry, and be at all times kept so marked or numbered.

ss. 7 & 8 **Receiving Malt.**—No malt roaster is to receive any corn or grain, other than unroasted malt which has been made by and purchased of a licensed malster or malt factor, and which shall have been perfectly dried upon the kiln, at the malt house at which the same shall have been steeped to be made into malt, and no dealer in roasted malt is to receive any corn or grain other than roasted malt which has been roasted by a licensed malt roaster.

20 & 21 V. c. 90 s. 16

5 V. s. 2 c. 30 A malt roaster on the next visit of the officer after the receipt of malt is to produce the invoice or delivery note, and show him the malt received, or so much of it as remains unroasted.

ss. 12 & 14 **Sending out malt.**—All roasted malt is to be sent out in an unground and unbruised state, and to be accompanied by certificate.

5 V. s. 2 c. 30 s. 7 **Survey.**—No malt roaster or dealer in roasted malt is allowed to receive or have in his entered premises, or in any premises connected therewith, under pain of forfeiture, any raw or unmalted grain, whether the same be roasted or unroasted, mixed or unmixed with malt.

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## Man, Isle of.

37 & 38 V. c. 46 s. 1 **Import duties.**—ALE OR BEER, according to the specific gravity of the worts before fermentation.

| Equal to | Less than | Duty per barrel of 36 gallons. £ | s. | d. | Equal to | Less than | Duty per barrel of 36 gallons. £ | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| —— | 1040° | 0 | 2 | 0 | 1085° | 1090° | 0 | 7 | 6 |
| 1040° | 1045° | 0 | 2 | 6 | 1090° | 1095° | 0 | 7 | 6 |
| 1045° | 1050° | 0 | 3 | 0 | 1095° | 1100° | 0 | 8 | 0 |
| 1050° | 1055° | 0 | 3 | 6 | 1100° | 1105° | 0 | 8 | 6 |
| 1055° | 1060° | 0 | 4 | 0 | 1105° | 1110° | 0 | 9 | 0 |
| 1060° | 1065° | 0 | 4 | 6 | 1110° | 1115° | 0 | 9 | 6 |
| 1065° | 1070° | 0 | 5 | 0 | 1115° | 1120° | 0 | 10 | 0 |
| 1070° | 1075° | 0 | 5 | 6 | 1120° | 1125° | 0 | 10 | 6 |
| 1075° | 1080° | 0 | 6 | 0 | 1125° or more | | 0 | 11 | 0 |
| 1080° | 1085° | 0 | 6 | 6 | | | | | |

| | £ | s. | d. |
|---|---|---|---|
| CHICORY AND COFFEE, or any other matter applicable to the use of chicory or coffee .. .. .. .. .. .. .. the lb. | 0 | 0 | 1 |
| SPIRITS, namely :— | | | |
| Brandy, Geneva, and all foreign spirits, not being liqueurs, cordials, mixed, sweetened or perfumed spirits .. .. ..the gallon | 0 | 8 | 6 |
| Rum, including shrub, of the British possessions .. .. „ | 0 | 8 | 6 |
| British or Irish spirits not otherwise exempted from payment of duty .. .. .. .. .. .. .. ..the gallon | 0 | 6 | 6 |

Such spirits not exceeding the strength of proof by Sikes' hydrometer and so in proportion for any greater or less strength of proof, and for any greater or less strength of proof, and for any greater or less quantity than a gallon.

| | | | | |
|---|---|---|---|---|
| Liqueurs, cordials, mixed, sweetened and perfumed spirits..the gallon | 0 | 10 | 0 |
| Of the British possessions .. .. .. .. .. .. .. " | 0 | 5 | 0 |
| Eau de Cologne .. .. .. .. .. .. .. .. " | 0 | 10 | 0 |
| TEA .. .. .. .. .. .. .. .. .. .. the lb. | 0 | 0 | 4 |
| TOBACCO, unmanufactured .. .. .. .. .. .. .. " | 0 | 2 | 6 |
| manufactured .. .. .. .. .. .. .. " | 0 | 3 | 6 |
| WINE, namely — | | | |
| Containing less than 26 degrees of proof spirit verified by Sikes' hydrometer, the strength thereof having been ascertained by test at Liverpool, or some other testing port in Great Britain or Ireland.. .. .. .. .. .. .. .. .. .. ..the gallon | 0 | 0 | 8 |
| Other wines .. .. .. .. .. .. .. .. .. .. " | 0 | 1 | 8 |

**Duty paid goods imported.**—Duty is not to be charged on any of the above-mentioned goods, on importation, if the duty (of Customs or Excise, as the case may be) has already been paid in Gt. B. or I., and not drawnback, unless Her Majesty in Council shall direct such import duty to be charged.

**Importation of Ale or Beer from Great Britain or Ireland.**—On the removal of ale or beer into the Island, the proper officer of Inland Revenue is to grant a certificate of the specific gravity, transmitting the same to the Collector of Customs at the port of destination, and the duty is to be charged according to the scale in the foregoing table. Ale or beer brought into the Isle without such certificate is to be charged at the highest rate (11s.)

**Drawback on Ale or Beer removed or exported.**—On the removal to Great Britain or Ireland of ale or beer manufactured in the Island, the specific gravity is to be ascertained by the proper officer of Inland Revenue at the port of arrival, who is to forward a certificate thereof to the Collector of Customs at the port of removal, and thereupon a drawback is to be allowed, equal in amount to the duty paid under the authority of the legislative authority of the said Isle.

On the exportation to foreign parts of ale or beer brewed in the Island, the same rate of drawback is to be allowed as on the removal of ale or beer to Great Britain or Ireland; such rate to be ascertained in such manner and according to such regulations as the Commissioners of Customs may from time to time direct or approve, and to be paid accordingly.

V. 24 **Isle of Man for Customs purposes to be part of the U.K.**—The Isle of Man shall be deemed and taken to be part of the U.K. for the purposes of this or any other Act relating to the Customs; but nothing herein contained shall prejudice or affect any of the rights or privileges legally exercised or enjoyed by the said Isle at the time of the passing of this Act.

Nothing in the C. C. Act, 1853, is to be deemed to affect the laws and regulations 0 previously in force respecting duties and drawbacks of Excise on goods removed to the Isle of Man.

**Stores of Manx Ships.**—If any ship or boat bound from the Isle of Man 1 to Great Britain or Ireland, shall have on board any stores of spirits, tobacco, or tea for the use of the crew, exceeding the quantities specified in the following table, such stores, together with the casks or packages containing the same, and also the ship or boat shall be forfeited.

| | In Ships or Decked Vessels. | In Open Boats. |
|---|---|---|
| Spirits, for each seaman..... | Half a gallon | One quart |
| Tobacco, for each seaman ..... | One pound | Half pound |
| Tea, for the whole crew ..... | Two pounds | One pound |

2 **The Treasury may restrict imports.**—The Commissioners of the Treasury shall and may at any time, if they see fit, by order under their hands,

restrict or limit the importation into the Isle of Man of any foreign goods, to such quantities per annum, and in such manner as they may deem necessary, and also determine into what ports of the Isle of Man, and from what places such goods may be imported.

**Certain foreign dutiable goods not to be brought into Gt. B. or I. after they have been cleared for consumption in the Isles.**—No foreign goods upon which a higher duty is payable on their importation into Gt. B. or I. than on their importation into the Isle of Man, shall, after same have been cleared and delivered out of charge of the proper officers of the Customs for consumption or otherwise in the said Isle, be carried or shipped or waterborne to be brought to any quay, &c., to be carried from the said Isle into Gt. B. or I.

s. 347

**Goods imported into the Isle of Man may under certain conditions be brought to Gt. B. or I.**—Nor shall any such goods, which may be brought to the said Isle, though not cleared and delivered as aforesaid, be removed or carried from thence into Gt. B. or I. until the same shall have been duly cleared for that purpose by the proper officer of Customs, nor unless reported for removal in the same ship, and in continuation of the voyage to some port in Gt. B. or I. until sufficient security by bond or otherwise shall have been given in such manner and on such terms and conditions as the Commissioners of Customs may direct for the due delivery thereof at some port and place in Gt. B. or I.; and all goods carried, brought, shipped, removed, or waterborne to be shipped, removed or carried contrary hereto shall be forfeited; and every person who shall carry, ship, bring, remove, or waterbear to be shipped, removed or carried any goods contrary hereto, or who shall aid or be concerned therein shall forfeit treble the value of such goods, or the sum of £100 at the election of the Commissioners of Customs.

**Duty on Goods imported into the U.K.**

10 & 31 V. c. 82 s. 26

Goods, the growth of the Isle of Man, or there manufactured from materials the growth of the Isle, or from materials free from duty in Gt. B. or I., or from materials upon which the duty has been paid and no subsequent drawback granted, } May be brought from the Isle into Gt. B. or I. *free of duty.*

Provided always

Any goods may, nevertheless, be charged with such proportion of such duties as shall fairly countervail; } Any duties of Excise payable on the like sort of goods the produce of that part of Gt. B. or I. into which they shall be brought; or payable upon materials from which such goods are manufactured.

And

Any article either wholly or in part manufactured in the said Isle from any materials upon which a higher duty is payable upon their importation into the U.K. than on their importation into the Isle of Man. } May be brought from the said Isle into Gt. B. or I. on payment of the duty payable on such goods in that part of Gt. B. or I. into which they shall be so brought.

This clause formed part of the C. C. Act (s. 348) it was repealed and with slight alterations re-enacted by 18 & 19 V. c. 96 s. 23, and again repeated in this statute.

**Certificate of produce, &c.**—Before any goods shall be shipped in the Isle of Man to be carried to Great Britain or Ireland, as the growth or produce of that Isle, or as manufactures of that Isle, from materials the growth and produce thereof, or from materials not subject to duty in Great Britian or Ireland or from materials upon which the duties shall have been paid and not drawn back in Great Britain or Ireland; proof shall be made by the written declaration of some competent person to the satisfaction of the Collector of Customs at the port of shipment, that such goods (describing and identifying them) are of such growth produce, or manufacture as the case may be, and in such declaration shall be stated the name of the person by whom such goods are intended to be shipped,

C.C.A. s. 349

and such person at the time of shipping (not being more than one month after the date of such declaration) shall make and subscribe a declaration before such Collector, that the goods to be shipped are the same as are mentioned in such declaration, and thereupon the Collector shall, on demand, give to the master of the ship in which the goods are to be exported a certificate of such proof of produce, or of manufacture, describing the same and setting forth the name of the party and of the ship, and of the master thereof, and the destination of the goods.

I V. 15 **British spirits may not be brought from the Isle into the U.K.**—British or Irish spirits may be removed to the Isle of Man, in casks of the content of 9 gallons each at the least; but *no British* or *Irish spirits shall be removed* or exported from the Isle of Man *to any other part of the U.K.*, under pain of forfeiture thereof.

**Malt may not be imported into the Island.**—So much of the C. C. Act, 1853, as prohibits the importation of malt into the U.K. is repealed by 23 & 24 V. c. 110 s. 2; but by the 5th sec. 30 & 31 V. c. 82 it is provided that the words "United Kingdom" in the above section are to mean "Great Britain and Ireland," (that is, not to include the Isle of Man.)

Court rald '74 **Duties on Ale or Beer brewed in the Island.**—*On and after the 1st October, 1874, the following duties are to be charged on ale and beer brewed in the Island.*

According to the specific gravity of the worts before fermentation on the same scale of degrees as the import duties, see above, but 6d. per barrel less on each rating. Or the duty is to be calculated on the quantity of malt, sugar or other saccharine matter used.

| | |
|---|---|
| Malt, for each bushel of 40lbs. weight .. .. .. .. .. | 1s. 6d. |
| Sugar, &c., for each 28lbs. weight.. .. .. .. .. .. | 1s, 6d. |

I V. .3 **Isle of Man Customs, Harbours, and Public Purposes' Act, 1866.**—The Customs duties collected in the Isle, the charges of collecting excepted (which are to be retained out of the gross amount collected), are to be applied to the necessary expenses of the government of the Isle; no part of such duties to be applied towards the army, except the charge of the Volunteers of the Isle, nor towards the navy service, except the salaries, &c. of the Coast Guard Service.

Out of the duties of Customs collected in the Isle, the Commissioners are annually to pay the sum of £2,800, payable by 8 & 9 V. c. 94 s. 25, to Her Majesty's Receiver General in the Isle, to be applied for the purpose of the Harbour Commissioners, therein mentioned.

In addition to such payments, one ninth of the gross amount of duties collected in the Isle, are to be set aside and applied by the Commissioners of the Treasury in improving the harbours and other public works in the Isle (harbours taking the priority) such works being decided on by the Court of Tynwald, and the Lieutenant Governor of the Isle; the latter having a veto upon such decision.

The Harbour Commissioners may, with the sanction of the Treasury, borrow, on the security of other two-ninths of the Revenue such sums as the Court of Tynwald may with the approbation of the Treasury determine to be necessary for effecting improvements in the harbours of the Isle (the Lieutenant Governor having a veto on such decisions) and the Commissioners of Customs are to apply such two-ninths, or as much thereof as is necessary, in payment of such principal and interest.

Subject to such charges, the sum of £10,000 is annually to be paid out of the Customs Revenue of the Isle into the Exchequer, to the Consolidated Fund of the U.K. Should the revenue in any one year not be sufficient for such payment, the deficiency is to be added to the £10,000 becoming due the succeeding year, and be payable with the like priority, and so on from year to year.

Any surplus of such duties to be applied to such public purposes of the Isle as the Court of Tynwald and the Lieutenant Governor shall, with the approval of the Treasury determine.

s. 9 In the event of a clear surplus in any year not being required for that year, it is to be invested and form a fund to be called "The Isle of Man Accumulated Fund," such fund to be applicable as the surplus of a year.

s. 10 The scale of duties may be altered by the Treasury with the consent of the Court of Tynwald, but not so as to be less than provided by any Act of Parliament. Treasury may also revise constitution of Commissioners to carry out provisions of 11 G. III. c. 52.

s. 11 Accounts of revenue and expenditure to be laid yearly before Parliament.

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## Manchester (INLAND BONDING TOWN.)

*Collector and Surveyor*, FREDERICK PITTMAN.

CLERKS.—*First Class.*—Thomas Price. *Second Class.*—Charles H. Homan, Patrick Crolly.

EXAMINING OFFICERS.—*Second Class.*—Robert Rea. *Third Class.*—Robert D. Rochfort, Patrick Duffy.

WRITERS.—R. P. Oyns, John C. Oyns.

*O.D.O.—First Class.*—J. Walshe. *Second Class.*—T. Gowry, T. A. Hall, E. Booth.

**Customs Revenue.**

| 1870 | 1871 | 1872 | 1873 |
|---|---|---|---|
| £137,410 | £151,872 | £169,802 | £175,120 |

**Margate**, co. Kent, a small harbour in the Isle of Thanet; the trade is limited to the importation of a few cargoes of timber from the Baltic, and coal by coasting vessels for the supply of the district; but the town is celebrated as one of the most popular watering places in the south of England. It is included in the port of Ramsgate; *which see.*

**Marine Boards.**—*See Local Marine Boards.*

M.S.A. 1854

**Marine Stores.**

s. 480 Regulations to be observed by dealers in marine stores.

s. 481 Manner of obtaining permit to cut up cables.

s. 482 Permit to be advertised before dealer proceeds to act thereon.

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## Marks.

25 & 26 V. c. 88 ss. 2 & 3 THE MERCHANDIZE MARKS ACT, 1862.—The forgery of a trade mark, or the application of a trade mark, or of a counterfeited trade mark, whether on the goods or on any vessel, case, wrapper, &c., in or with which any article is sold, is constituted a misdemeanor, and further involves the forfeiture of the goods to which such marks are applied, and of all instruments used for applying such marks.

s. 4 Penalty for knowingly selling or exposing for sale any articles with forged trade mark, a sum n.e. £5 nor less than 10s.

Additions to and alterations of trade-marks with intent to defraud are to be deemed forgeries.

Persons having sold an article with a false trade-mark are, on demand by the person aggrieved, to furnish information as to the person from whom such article was obtained; penalty in default, £5.

For falsely marking on label, &c., quantities, country of production, &c.; penalty equal to the value of the article so marked, and a further sum n.e. £5, nor less than 10s.

For selling or exposing for sale articles so marked; penalty n.e. £5 nor less than 5s.

The term "trade-mark" does not apply to names or words in
11. general use in describing particular classes of manufacture, nor does a conviction affect any right or civil remedy. For various other provisions see the Act.

**What is the right in a trade-mark, and how it is acquired and maintained.**—A trade-mark is a name, device or symbol used to identify goods with their manufacturers, or with the place of production, or with both. There is a tendency to confuse the rights arising from trade-marks with those resulting from copyright or patent; but an essential distinction consists in the fact, that, whereas, copyright gives an exclusive right to publish the work for which it exists, and a patent a monopoly in the manufacture of the article for which it is granted, a right in a trade-mark confers no exclusive privilege as to the manufacture of the goods to which it is applied. The right in a trade-mark is first acquired by actual use; therefore, in order to *obtain* a right in a trade-mark it is necessary that the goods should have been produced, and have become known by such mark in the ordinary markets. And in order to *maintain* a right in a trade-mark it is necessary that the manufacturer should continue to sell the goods so marked. A well established actual use will confer the right, and a long continued use is not required. Thus in a case (a) where the trade-mark had been in use only for about six weeks it was protected, and Lord Westbury in his judgment said: "The elements of the right to that property (trade-mark) may be represented as being the fact of the article being in the market as a vendible article, with that stamp or trade-mark at the time the defendants imitated it." Any man may manufacture goods of the same description, quality and character, but he must not apply to them any mark or name being the lawful trade-mark of another maker. Abstractly, there is no property in a trade-mark (b): thus, when a man adopts as his trade-mark, a ship, or a plough, or an anchor, or any other device, he has not any actual property in such symbol; "in fact there is no exclusive ownership of the symbols which constitute a trade-mark apart from the use or application of them: thus, the word 'trade-mark' is the designation of marks or symbols when applied to a vendible

(a) *McAndrew* v. *Bassett*. (b) Lord Cranworth in *Farina* v. *Silverlock*.

commodity, and the exclusive right to make such use or application is rightly called property." (c) We see, therefore, that it is only by actual use that a right in a trade-mark can first be obtained; the practice of registration at Stationers' Hall as a copyright, under the 5 and 6 V. cap. 45 (*see Copyright*, p. 119) often resorted to appears to be quite unavailing: the right in a trade-mark is not a copyright (d), and is only entitled to protection in its actual use for a particular purpose. Thus, "an iron-founder who uses a particular mark for his manufacture in iron, could not restrain the use of the same mark when impressed upon cotton or woollen goods." (e)

The name of a newspaper or periodical is entitled to protection as a trade-mark, subject to the principle of actual use: thus, in the case of two publishers who had each projected a magazine to be called by the same name, the one who succeeded in bringing out his publication in September was held to be entitled to the use of the name against the other whose first number appeared in October, although the latter had expended a large sum in advertising the work. In this case the party who succeeded in bringing out his magazine first, had also registered his title three years previously, but his right does not appear to have been in any way strengthened by this proceeding." (f)

Registration takes place in the case of Joint Stock Companies, under the Companies' Act, 1862, (25 & 26 V. cap. 89) and a new company can neither register under the name of a company previously existing, nor by a name so resembling the name of such a company as to be likely to mislead.

**What marks and names may not be used.**—No mark or name will be protected as a trade mark which is itself a false representation, and included in such is the case of articles falsely alleged to be patent; (g) and in the case of an article for which the patent has expired, it will depend on various points, such as whether the word "patent" formed part of the mark while the patent was in force, or was adopted afterwards (h), or whether the word "patent" is only a descriptive term (i), but in the case of an expired patent it is doubtful whether a name descriptive of the article will be protected as a trade mark (j), but a mark, &c., which identifies the goods with the original maker will be protected.

A known descriptive name of an article may not be used as a trade-mark, neither can the name of a country of production, though in some cases the name of the place of production has been protected as a trade-mark, but in such cases it appeared that the articles, although commercially known, were not known by such names. (k) In a case where the manufacture of the article was carried on at

(c) Lord Westbury in *The Leather Cloth Co., Limited* v. *The American Leather Cloth Company, Limited.* (d) Lord Cranworth in *Farina* v. *Silverlock.* (e) Lord Westbury in *Hall* v. *Barrows.* (f) *Maxwell* v. *Hogg.* (g) *Morgan* v. *McAdam, Flavel* v. *Harrison.* (h) *Edelsten* v. *Vick.* (i) *Marshall* v. *Ross.* (j) *Liebig's Extract of Meat Co.* v. *Hanbury*, and *The Wheeler and Wilson's Sewing Machine Co.'s case.* (k) *McAndrew* v. *Bassett.*

a small place where such goods had not before been manufactured, and where there did not appear to be any local advantages for carrying on such manufacture, and the name of the place had been used as a trade-mark, such mark was protected, although the manufacture had been removed elsewhere, and the defendants were manufacturing similar goods on the site of the original factory; it being held that the name of the place by use had, for this manufacture, acquired a secondary meaning quite apart from its ordinary signification.

**Remedies for infringements of trade-marks.**—There are several courses open.

1.—A summary prosecution under the Merchandize Marks Act, 1862, which Act we have briefly noticed at the commencement of this article.

2.—An action at common law, in which it is necessary for the plaintiff to prove, (1) that the defendant falsely represented his manufactures as those of the plaintiff; (2) that he did so with fraudulent intent; (3) that the plaintiff has been injured thereby.

3.—Filing a bill in equity, in which case it is not necessary to prove fraudulent intention, but only misrepresentation and injury.

The last mentioned course is that generally adopted, and it should be remembered that in order to obtain protection from a Court of Equity it is *essential* that application be made *without delay*.

**Falsely marked goods warehoused.**—In the case of warehoused goods wrongly bearing a trade mark, it is incumbent on the wharfinger, &c., to afford all information concerning the owners, and to refuse the delivery of the goods until such fraudulent marks are erased, in which case he may obtain an injunction restraining an action for non-delivery. Should the wharfinger, on the contrary, refuse to undertake not to part with goods falsely marked, an injunction may be obtained against him, and he must pay the costs. (m).

**Special Marks.**—In order to maintain the repute of the wares of certain places in the U.K., special privileges in regard to marks have in certain cases been granted.

SHEFFIELD.—By various Acts the Company of Cutlers in Hallamshire was incorporated, and special privileges granted with regard to marks.

LONDON.—The words "London" or "London made" may not be stamped on knives or other articles with cutting edges, unless such goods are made in the City of London, or within twenty miles of it.

(l) *Wotherspoon* v. *Currie*. (m) *Hunt* v. *Maniere*, and *Upmann* v. *Elkan*.

HAMMER MARK.—The above quoted Act authorizes the makers of knives and articles with cutting edges, to stamp them with the form of a hammer when they are forged by hammer, and prohibits the use of such mark when they are not so forged.

13 G. I. c. 26 s. 30 — SCOTCH LINEN MANUFACTURERS.—Persons counterfeiting the mark or name of a linen manufacturer in Scotland are liable to forfeit £100 to the manufacturer, to be recovered before two or more Justices of the Peace, or any Magistrate within any borough.

29 & 30 V. c. 87 — HOPS.—The name, marks, &c., of grower, the name and place of growth, marks of quality, age, &c., are made the subjects of special protection.

53 G. III. c. 115 s. 9 — PROOF MARKS ON GUN BARRELS.—Counterfeiting proof-marks on gun barrels is prohibited under a penalty of £50.

7 & 8 V. c. 22 — HALL MARKS ON PLATE.—Penalties are attached to the counterfeiting of these marks.

5 & 6 W. IV. c. 83 s. 7 — PATENT ARTICLES.—Penalty for using unauthorized name of a patentee, or falsely representing articles to be patent, £50.

**Importation of foreign manufactures bearing the names, &c., of manufacturers, or of places in the U.K.**

C.C.A. s. 44. — FOREIGN MANUFACTURES BEARING THE NAMES, &c., OF MANUFACTURERS IN THE U.K.—Articles of foreign manufacture, and any packages of such articles bearing any names, brands or marks being or purporting to be the names,

(a) brands or marks of manufacturers resident in the U.K.

And clocks and watches of any metal impressed with any mark or stamp appearing to be or to represent any legal

(b) British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the U.K.,

Are prohibited to be imported, except* subject to such regulations

*30 & 31 V. c. 82 Sched. and restrictions as the Commissioners of the Treasury may direct.

s. 161 — SUCH GOODS MAY NOT BE IMPORTED INTO THE COLONIES.—If any article of foreign manufacture, and any packages of such articles, bearing any names, brands, or marks being or purporting to be the names, brands, or marks of manufacturers resident in the U.K. shall be imported into any of the British possessions abroad, the same shall be forfeited.

30 & 31 V. c. 82, s. 6. — MARKS OF BRITISH MANUFACTURERS ON BRITISH GOODS BROUGHT BACK INTO THE U.K.—If any British goods brought into the U.K. bear the brand or mark of any British manufacturer, the same shall be admitted to entry as such, without a Bill of Store, if the proprietor of such brand, or mark, or his legal representative, shall give his

(c) consent in writing to the delivery thereof.

35 & 36 V. c. 20, s. 4. — FOREIGN MANUFACTURES BEARING THE NAMES, &c., OF PLACES IN THE U.K.—There shall be included among goods absolutely prohibited to be imported inwards, or in transit, any articles of foreign manu-

(d) facture, and any packages of such articles bearing any name, brand, or mark which implies that such articles were manufactured at any place in the U.K.

Any name, brand, or mark which states or implies that any such articles were manufactured at a town or place having the same name as a place in the U.K. shall, unless accompanied by the name of the country in which such place is situated, be deemed for the purposes of this section to state or imply that such articles were manufactured at a place in the U.K.

**Abstract of the Laws, above quoted, restricting the importation of foreign articles bearing British Marks.**—It will be observed that these enactments are very clear and distinct. The C.C. Act, 1853(*a*) prohibited the importation, except subject to such restrictions as the Commissioners of the Treasury may direct, of articles of foreign manufacture bearing the names, brands, or marks being or purporting to be those belonging to any manufacturer resident in the U.K. If there were any doubt previously as to the meaning of the Act, we think that none can have existed since the lucid explanation contained in the letter from the Treasury, conveyed in G.O. No. 105, 1869. Their Lordships, in referring to a case in which some glass buttons had been detained on the ground that the cards to which they were attached were stamped with the Royal Arms of England, and with the designation "Fancy Dress Buttons," remarked, "The glass buttons in question do not bear the name, brand or mark of any manufacturer, nor do they purport to do so, (by 'purporting to do so' their Lordships understand the using of the name of any person as a manufacturer who is not a manufacturer): and, their Lordships observe further that, in their opinion, there is no prohibition in the Act of the imposition of marks which are intended to create the belief that articles of Foreign make are of British make, unless the method employed is by using the name, brand or mark of some individual, real or fictitious, and that, therefore, no prohibition applies in the present instance."

The Act of 1872 (*d*) supplemented that of 1853, and prohibited the importation of articles of foreign manufacture bearing any name, brand, or mark which implies that such articles were manufactured at any PLACE, that is any actual or particular town or place in the U.K.; and marks, &c., on the *packages* were included in the same prohibition.

In order to prevent evasion of the above prohibition, and as in other countries, especially in the United States and in the British Possessions, there are many places bearing the same names as towns in the U.K., it is provided in the second paragraph of this section (*e*) that any name, &c., which states or implies that articles of foreign manufactures were manufactured at a town or place having the same name as a place in the U.K., shall, unless accompanied by the name of the country in which such place is situated be deemed to state or imply that such articles were manufactured in the U.K., in which case they are prohibited by the first paragraph of this section (*d*).

We see, therefore, that the prohibitions are solely against foreign manufactures bearing the names, brands, or marks, either of manufacturers (real *or fictitious*) in the U.K. or of towns or

other named existing places in the U.K.; and that otherwise "there is no prohibition against the imposition of marks, which are intended to create the belief that articles of Foreign make are of British make."

But while this is the case with regard to all other goods, the law is essentially different with regard to clocks and watches of any metal impressed with any mark or stamp appearing to be, or to represent any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the U.K. (*b*). In this case the prohibition is not simply against the marks, &c., of manufacturers or of places, but against any pretence of such goods having been manufactured in the U.K.

**Importation of foreign manufactures bearing the name or marks of a British firm; the articles having been manufactured for such firm.**—When articles of foreign manufacture, bearing the name or mark of a person in this country, are imported, proof must be furnished to the Commissioners of Customs that such articles are imported for or with the consent of the person whose name or mark they bear, and an order from the Board is necessary for the delivery of such goods, unless the names or marks have been registered at the Custom House, in which case they may be passed by a certificate being given on the warrant by the Office Surveyor in London, or by the Collector at an Out-port, that the name, &c., have been so registered.

**Addresses, &c., of British Firms.**—Although it is permitted that articles of foreign manufacture bearing the names and marks of British manufacturers should be imported with the consent of
27/73 such manufacturers, it is not permitted that such articles should bear any name, &c., stating or implying that they were manufactured at any place in the U.K.

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21/72 It having been represented to the Board that metal capsules bearing the names and trade-marks of firms in this country are being extensively imported, without the knowledge and consent of the firms, &c., whose names they bear, and are being fraudulently used by unauthorized persons.

The Board are of opinion that metal capsules should be treated in the same manner as other manufactured goods when bearing such marks as are prohibited by sec. 44 of the C.C.A. and sec. 4 of 35 & 36 V., c. 20, and that they should only be delivered on the usual declaration in each case from the manufacturers or traders whose names they bear, that the capsules have been manufactured by their order, and are imported for their use.

B.O. Oct., 67. Labels bearing the names and addresses of persons in this country, when unattached to articles of manufacture, are not deemed to fall under the prohibitory clauses of British marks.

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## Marsala.

A white Sicilian wine of low price, but generally pure and wholesome. It is imported in pipes, hhds. and qrs., containing respectively about 93, 46 and 23 gallons. Average strength about 34 per cent. of proof spirit, or 19·4 per cent. of alcohol.

# MARSALA.

Duty 2s. 6d. ℔ Gallon.
45 Dozen to the Pipe.

Duty ℔ Pipe—93 Gallons..£11 12s. 6d.
,, Hhd.—46 ,, .. £5 15s. 0d.
,, ¼ Csk. —23 ,, .. £2 17s. 6d.

| Cost in Bond. | | | Cost Duty Paid. | | | | | Cost in Bond. | | | Cost Duty Paid. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Pipe. | Dozen. | | Pipe. | | | Dozen. | | Pipe. | Dozen. | | Pipe. | | | Dozen. | |
| £ | s. | d. | £ | s. | d. | s. | d. | £ | s. | d. | £ | s. | d. | s. | d. |
| 6 | 2 | 8 | 17 | 12 | 6 | 7 | 10 | 26 | 11 | 7 | 37 | 12 | 6 | 16 | 9 |
| 7 | 3 | 1 | 18 | 12 | 6 | 8 | 3 | 27 | 12 | 0 | 38 | 12 | 6 | 17 | 2 |
| 8 | 3 | 7 | 19 | 12 | 6 | 8 | 9 | 28 | 12 | 5 | 39 | 12 | 6 | 17 | 7 |
| 9 | 4 | 0 | 20 | 12 | 6 | 9 | 2 | 29 | 12 | 11 | 40 | 12 | 6 | 18 | 1 |
| 10 | 4 | 5 | 21 | 12 | 6 | 9 | 7 | 30 | 13 | 4 | 41 | 12 | 6 | 18 | 6 |
| 11 | 4 | 11 | 22 | 12 | 6 | 10 | 1 | 31 | 13 | 9 | 42 | 12 | 6 | 18 | 11 |
| 12 | 5 | 4 | 23 | 12 | 6 | 10 | 6 | 32 | 14 | 3 | 43 | 12 | 6 | 19 | 5 |
| 13 | 5 | 9 | 24 | 12 | 6 | 10 | 11 | 33 | 14 | 8 | 44 | 12 | 6 | 19 | 10 |
| 14 | 6 | 3 | 25 | 12 | 6 | 11 | 5 | 34 | 15 | 1 | 45 | 12 | 6 | 20 | 3 |
| 15 | 6 | 8 | 26 | 12 | 6 | 11 | 10 | 35 | 15 | 7 | 46 | 12 | 6 | 20 | 9 |
| 16 | 7 | 1 | 27 | 12 | 6 | 12 | 3 | 36 | 16 | 0 | 47 | 12 | 6 | 21 | 2 |
| 17 | 7 | 7 | 28 | 12 | 6 | 12 | 9 | 37 | 16 | 5 | 48 | 12 | 6 | 21 | 7 |
| 18 | 8 | 0 | 29 | 12 | 6 | 13 | 2 | 38 | 16 | 11 | 49 | 12 | 6 | 22 | 1 |
| 19 | 8 | 5 | 30 | 12 | 6 | 13 | 7 | 39 | 17 | 4 | 50 | 12 | 6 | 22 | 6 |
| 20 | 8 | 11 | 31 | 12 | 6 | 14 | 1 | 40 | 17 | 9 | 51 | 12 | 6 | 22 | 11 |
| 21 | 9 | 4 | 32 | 12 | 6 | 14 | 6 | 41 | 18 | 3 | 52 | 12 | 6 | 23 | 5 |
| 22 | 9 | 9 | 33 | 12 | 6 | 14 | 11 | 42 | 18 | 8 | 53 | 12 | 6 | 23 | 10 |
| 23 | 10 | 3 | 34 | 12 | 6 | 15 | 5 | 43 | 19 | 1 | 54 | 12 | 6 | 24 | 3 |
| 24 | 10 | 8 | 35 | 12 | 6 | 15 | 10 | 44 | 19 | 7 | 55 | 12 | 6 | 24 | 9 |
| 25 | 11 | 1 | 36 | 12 | 6 | 16 | 3 | 45 | 20 | 0 | 56 | 12 | | | |

## Maryport, Port of. M.T.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 83 | 6,439 | 7 | 2,403 | 660 | 56,552 | 107 | 21,888 | 8 | 2,568 | 2205 | 201,499 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 109 | 19,943 | 4 | 99 | 113 | 20,042 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 54

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £43,744 | £213,358 | £4,942 |

Maryport, co. Cumberland, a port situated on the east side of Solway Firth, at the mouth of the river Ellon. There is a good harbour, as also capacious tidal docks, and two ship-building yards. Imports: wood, corn and iron ore. Exports: pig iron and coal.

### Customs Establishment.

*Collector and Surveyor.*—JAMES RITCHIE.

EXAMINING OFFICER.—*Third Class* AND CLERK.—George Hodgson.

*O.D.O.—Second Class.*—W. Scalby, J. W. Ogle.

Two **Bonded Warehouses**, for wet and dry goods.

Hewitson & Tomlinson. | W. Wilson & Co.

### Masters of Merchant Ships.—*See Logs, official, also Seamen.*

M.S.A. 1854 s. 2 — Master to deliver lists of crew on arrival.—*See Seamen, registration of.*
Master defined.

P. III. s. 131 — Examinations to be instituted for Masters and Mates.

s. 132 — Powers of Board of Trade over examinations.

s. 133 — Fees to be paid by applicants for examination.

s. 134 — Certificates of competency to be granted to those who pass.

M.S.A. 1862 s. 17 — Examinations of Masters and Mates at ports where there are no Local Marine Boards.

M.S.A. 1854 P. III. s. 135 — Certificates of service to be delivered to persons who served as Masters or mates before 1851, and to certain Naval Officers; and certificates of service for Home Trade Passenger Ships to be delivered to persons who served as Masters or Mates in such ships before the 1st January, 1854.

No Foreign-going Ship or Home Trade Passenger Ship to proceed to sea without certificates of the Master and Mates.

[*Not applicable to fishing and lighthouse vessels and yachts.—M.S.A.* 1862 *s.* 13.]

Certificates for Foreign-going Ships available for Home Trade Passenger Ships.

The Registrar to record grants, cancellations, &c., of certificates; duplicates and entries to be evidence.

[*Applicable also to Engineers.—M.S.A.* 1862 *s.* 11.]

In case of loss, a copy to be granted.

[*Applicable also to Engineers.—M.S.A.* 1862 *s.* 10.]

291 Foreign Steam Ships carrying passengers between places in the U.K., subject to all the provisions with respect to the certificates of Masters and Mates to which British are subject.

140 Penalties for false representations; for forging or altering or fraudulently using or lending any certificate.

[*Applicable also to engineers.—M.S.A.* 1862 *s.* 10.]

862 Power of cancelling certificate to rest with the court which hears the case.

M.S.A. 1854 ss. 242, 434 and 437.

Certificates of Masters, Mates or Engineers, when cancelled or suspended to be delivered up.

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**Mates of Merchant Vessels.**—*See Masters.*

**Medicinal Spirits.**—*See Cordials, also Importation, article* 4, *p.* 244.

**Medicines, Patent.**—*See Patent Medicines.*

### Mercantile Marine Fund.

857
417 Sums to be carried to M. M. Fund.

Application of M. M. Fund.

Application of ballastage rates.

Establishments for lighthouses and ballastage charged on Fund to be fixed by H. M. in Council.

Power to grant superannuation allowances.

Estimates and accounts for other expenses to be approved by the Board of Trade.

No expense to be allowed unless sanctioned by the Board of Trade.

For the purpose of erecting and repairing lighthouses and other extraordinary expenses, Treasury may advance money.

Power to the Board of Trade to borrow money on the credit of the Fund.

Power to Public Works Loan Commissioners to advance money on the credit of the Fund.

Lighthouse authorities to account for receipt and expenditure to the Board of Trade.

Accounts of Fund to be audited by Commissioners of Audit.

Accounts to be laid before Parliament.

s. 430 Property used for the purposes of Parts III. and VI. of Act to be exempt from all rates and taxes.

s. 431 Ships and *boats of lighthouses to be exempt from harbour dues.

M.S.R.A. 1854 s. 7 *M.S.A. 1862 s. 46.

The expenses of life boats, &c., may be charged on the M. M. Fund.

s. 8 Existing liabilities on the M. M. Fund continued.

s. 11 All fees and payments (other than fines) coming to the Board of Trade under the Third and Fourth Parts of this Act to be carried to the account of the M. M. Fund.

M.S.A. 1854 P. III. s. 122 Local Marine Boards to establish Shipping Offices.

s. 123 Board of Trade to have partial control over Shipping Offices.

s. 124 Business of such Offices generally.

s. 125 Fees to be paid upon engagements and discharges.

s. 126 Masters to pay fees, and deduct part from wages; proviso as to excess.

s. 127 Penalty on Shipping Masters taking any other remuneration.

s. 128 Business of Shipping Offices may be transacted at Custom Houses.

s. 129 In London, Sailors' Homes, may be Shipping Offices.

s. 130 Board of Trade may dispense with Shipping Master's attendance.

M.S.A. 1862 s. 15 Shipping Offices to be termed M. M. Offices, and Shipping Masters to be termed Superintendents of M. M. Offices.

s. 16 Punishment for embezzlement in M. M. Offices.

M.S.A. 1873 s. 10 Powers for Board of Trade to establish M. M. Offices and to hold examinations at certain ports.

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## Merchant Shipping Acts.

THE BRITISH MERCHANT SHIPPING ACTS.—We regret very much that want of space prevents us from treating on these Acts so fully as we intended, at the same time not only is every distinct subject in this great mass of legislation referred to under its own particular heading, but there are also numerous cross references indicating those headings, the whole alphabetically arranged in accordance with the plan of the work, it is therefore, in this place, only necessary to enumerate the Acts, to shew the general plan and scope of the principal Act, and to advert to the few clauses which relate more to the working of the Acts than to any other specific subject.

The Acts, nine in number, are as follows:—

The Merchant Shipping Act, 1854, 17 & 18 V. c. 104.

The Merchant Shipping Repeal Act, 1854, 17 & 18 V. c. 120.

The Merchant Shipping Amendment Act, 1855, 18 & 19 V. c. 91.

The Merchant Shipping Act Amendment Act, 1862, 25 & 26 V. c. 63.

The Merchant Shipping Act, 1867, 30 & 31 V. c. 124.

The Colonial Shipping Act, 1868, 31 & 32 V. c. 129.

The Merchant Shipping Act, 1871, 34 & 35 V. c. 110.

The Merchant Shipping Act, 1872, 35 & 36 V. c. 73.

The Merchant Shipping Act, 1873, 36 & 37 V. c. 85.

*In the marginal references we have judged it most convenient to distinguish the Acts by their several dates.*

M.S.A. 1854 s. 5 The first, or principal Act, is divided into eleven parts, the respective subjects of which are:—

Part I.—The Board of Trade: its general functions.

Part II.—British ships—their ownership, measurement and registry.

Part III.—Masters and seamen.

Part IV.—Safety and prevention of accidents.

Part V.—Pilotage.

Part VI.—Lighthouses.

Part VII.—Mercantile Marine Fund.

Part VIII.—Wrecks, casualties and salvage.

Part IX.—Liability of shipowners.

Part X.—Legal procedure.

Part XI.—Miscellaneous.

There are also five preliminary sections:—

Sec. 1. Contains the title of the Act.

Sec. 2. Defines various terms used.

Sec. 3. Relates to the commencement of the Act.

Sec. 4. Exempts Her Majesty's ships from the operation of the Act unless where it is otherwise specially provided.

Sec. 5. Divides the Act into eleven parts.

By PART I the general superintendence of matters relating to merchant ships and seamen, and the administration of the provisions of the Act, is
I. entrusted to the Board of Trade.

Sec. 9 provides that all instruments used in carrying into effect the Second Part of the Act, and all instruments which by the Third, Fourth, Sixth, or Seventh Parts of the Act, are required to be made in forms sanctioned by the Board of Trade, if made in such forms, and all instruments used by or under the direction of the Board of Trade in carrying such parts of the Act into effect, shall be exempt from stamp duty.

Sec. 13 gives to the officers of the Board of Trade, and to various other public officers, in cases of suspicion that the provisions of the Act are not complied with, power to inspect ships' documents, and muster crews.

PART II applies to the ownership of British ships, provides rules for the measurement of tonnage, regulates the registry of British ships and the grant of
I. certificates of registry, provides for transfers, and transmissions, mortgages, certificates of mortgage and sale, registry anew and transfer of registry, and contains miscellaneous enactments concerning registry, awards, penalties for forgery of any of these documents, and requires a declaration of national character to be made and attaches penalties to the undue assumption of such character.

1855 9 By sec. 9 of the Act of 1855 a penalty is awarded for false declarations under Part II.

1862 8 And by sec. 8 of the Act of 1862 it is provided that the expression "beneficial interest," when used, includes interests arising under contracts and other equitable interests, and equities are not to be excluded by the Act.

PART III relates to masters and seamen, and contains provisions for the
1854 II. following subjects:—

Local Marine Boards.

Mercantile Marine Offices.

Examinations and certificates of masters and mates.

Apprenticeship to the sea service.

Engagement of seamen.

Allotment of wages.

Discharge and payment of wages.

Remittance of wages, and savings' bank for seamen.

Legal rights to wages.

Mode of recovering wages.

Relief to seamen's families out of poor-rates.

Wages and effects of deceased seamen.

Leaving seamen abroad.

Volunteering into the Navy.

Provisions, health and accommodation.

Power of making complaints.

Protection of seamen from imposition.

Discipline.

Naval Courts on the high seas and abroad.

Crimes committed on the high seas and abroad.

Registrations of and returns respecting seamen.

Official logs.

*East Indies and the Colonies.*—Sec. 288. Provisions of Act as applied by East Indian and Colonial Governments to their own ships may be enforced throughout the Empire.

Sec. 289. East Indian and Colonial Acts to be subject to disallowance and require sanction as in other cases.

Sec. 290. Conflict of laws.

GENERAL PROVISIONS CONCERNING PART III.—Sec. 109. The various provisions of the Third Part of the Act are to have the following applications, unless the context requires different:—

So much of the Third Part of the Act as relates to the delivery and transmission of lists of crews to the Reg. Gen. of S. & S. applies to all fishing vessels belonging to the U.K., whether employed exclusively on the coasts of the U.K. or not; to all ships belonging to the three General Lighthouse Authorities; and to all pleasure yachts.

So much of the Third Part as relates to the delivery and transmission of lists of crews, and to the wages and effects of deceased seamen and apprentices, is to apply to all sea-going British ships, wherever registered, of which the crews are discharged, or whose final port of destination is in the U.K., and to the owners, masters, and crews of such ships.

So much of the Third Part as relates to the shipping and discharge of seamen in the U.K. is to apply to all sea-going British ships, wherever registered, and to the owners, masters and crews of such ships.

So much of the Third Part as relates to seamen volunteering into the Royal Navy is to apply to all sea-going British ships, wherever registered, and to the owners, masters and crews of such ships, wherever the same may be.

So much of the Third Part as relates to rights to wages and remedies for the recovery thereof; to the shipping and discharge of seamen in foreign ports; to leaving seamen abroad; to the provisions, health and accommodation of seamen; to the power of seamen to make complaints; to the protection of seamen from imposition; to discipline; to Naval Courts on the high seas and abroad; and to crimes committed abroad; is to apply to all ships registered in any of H. M.'s dominions abroad, when such ships are out of the jurisdiction of their respective governments, and to the owners, masters and crews of such ships.

The whole of the Third Part to apply to all sea-going ships registered in the U.K. (*with certain exceptions, for which see below*), and also to all ships registered in any British Possession and employed in trading or going between any place in the U.K., and any place not situated in the Possession in which such ships are registered, and to the owners, masters, and crews of such ships respectively, wherever the same may be.

363 The exceptions above referred to are:—

1. Registered sea-going ships exclusively employed in fishing on the coasts of the U.K.
2. Sea-going ships belonging to any of the three General Lighthouse Boards.
3. Sea-going ships being pleasure yachts; such vessels are subject to the whole of the Third Part of the principal Act, the following sections excepted: ss. 136, 143, 145, 147, 149, 150, 151, 152, 153, 154, 155, 157, 158, 161, 162, 166, 170, 171, 231, 256, 279, 280, 281, 282, 283 284, 285, 286 and 287.

Sec. 430. Property used for the purpose of Parts III. and VI. of the Act and
354 all instruments and writings used under the direction of the Lighthouse Authorities and the Board of Trade to be exempt from all rates, taxes and duties.

PART IV contains regulations for the safety of ships and the prevention of accidents.

*General provisions concerning Part IV.*

Sec. 291. The Fourth Part of the Act applies to all British ships, and to all foreign steam ships carrying passengers between places in the U.K.

PART V applies exclusively to pilotage, in the U.K. only.

PART VI provides for lighthouses, light-dues, lights, buoys, and beacons.

Sec. 430. Property used for the purpose of Parts III. and VI. of the Act and all instruments and writings used under the direction of the Lighthouse Authorities and the Board of Trade to be exempt from all rates, taxes and duties.

PART VII establishes and provides for the Mercantile Marine Fund.

PART VIII refers to wrecks, casualties and salvage.

PART IX regulates the liability of shipowners, and applies to the whole of Her Majesty's Dominions.

PART X regulates the Legal Procedure under this Act, and unless where any particular country is stated, applies to the whole of Her Majesty's Dominions.

*Legal Procedure (General):—*

Sec. 518. Punishment of offences and recovery of penalties.

Sec. 519. Stipendiary Magistrate to have the same power as two Justices.

Sec. 520. Offence, where deemed to have been committed.

Sec. 521. Jurisdiction over ships lying off the coast.

Sec. 522. Service to be good if made personally or on board ship, &c.

Sec. 523. Sums ordered to be paid, leviable by distress on ship.

Sec. 524. Application of penalties.

Sec. 525. Limitation of time in summary proceedings.

Sec. 526. Document proved without calling attesting witness.

Sec. 527. Power of Judge of Court of Record or Admiralty to arrest foreign ship that has occasioned damage.

Sec. 528. Power in certain cases to detain ship before application made to Judge.

Sec. 529. Who to be defendant to suits in such cases.

*Legal Procedure (Scotland):—*

Sec. 530. Offences punishable as misdemeanors.

Sec. 531. Summary proceedings,

Sec. 532. Form of complaint.

Sec. 533. Mode of requiring appearance of defender and witnesses.

Sec. 534. Backing arrestments.

Sec. 535. Compelling attendance of witnesses.

Sec. 536. Proceedings to be *viva voce*.

Sec. 537. Power to adjourn.

Sec. 538. Sentence to be in writing; imprisonment to be inflicted in default of payment.

Sec. 539. Sentence and penalties, &c., in default of defendar's appearance.

Sec. 541. Backing sentences or decrees.

Sec. 542. Orders not to be quashed for want of form, and to be final.

Sec. 543. General rules, so far as applicable, to extend to penalties and proceedings in Scotland.

S.A. 1862 s. 65 — 20 & 21 V. cap. 43 sec. 3 not to apply to proceedings under the Board of Trade, or under the M. S. Acts.

S.A. 1854 P. XI. — PART XI.—MISCELLANEOUS.—This Part deals *inter alia* with the following matters:—

Sec. 544. Contracts may be made with natives in India.—*See Seamen, engagement of.*

Sec. 545. Act not to affect Passengers' Acts.

Sec. 546. Corporations, &c., may grant sites for Sailors' Homes.—*See Seamen, protection of from imposition.*

Sec. 547. Power of Colonial Legislatures to alter provisions of Act.

Sec. 548. Expenses incurred by Commissioners of Customs to be paid out of the Consolidated Customs.

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**Methil,** co. Fife, a harbour on the north coast of the Firth of Forth. Coal is shipped in large quantities both for foreign and home consumption. Methil is included in the port of Kirkcaldy; *which see.*

## Methylated Spirits, U.K.—*See also Rum.*

With a view to promote the advancement of arts and manufactures in the United Kingdom, spirit of wine may be used duty free in the various processes thereof on certain conditions.

18 & 19 V. c. 38 s. 1 — The spirit of wine must first be rendered unfit for use as a beverage, and must be sold and used under the following regulations.

s. 2 — To make it unfit for drinking the spirit of wine must not be less than 50 per cent, over proof, and it must be mixed with not less than one-ninth of its bulk of wood-naphtha. This mixture is termed methylated spirit.

**Makers.**—Any person desirous of preparing methylated spirits is required to take out a licence for that purpose, which costs £10 10s. per annum, and expires on the 30th September in each year.

s. 3 — A distiller may, however, prepare methylated spirit at his distillery, or a rectifier, at his rectifying house, without taking out a licence.

If the mixture be prepared by a distiller or a licensed maker, it must be made from spirit on which the duty has not been paid; but if prepared by a rectifier, it can only be made from duty-paid spirits, and a drawback on the spirit will be allowed.

Licensed makers of methylated spirit are now permitted, in addition to mixing the spirit on their own premises, to receive the mixed spirit from a distiller authorized to make it.

**Mixing Rooms.**—The mixture is to be made and stock kept in a room approved by the Board of Inland Revenue, and specially entered for the purpose, and in which no other liquid is to be kept.

One fixed vat capable of containing at least 550 gallons, is to be provided in every mixing room. All such vats must be gauged and tabulated in the usual manner.

Methylated spirit found on the premises of a distiller, rectifier, or licensed maker, other than in a place specially entered for keeping it, is liable to forfeiture.

**Supply of Spirit of Wine.**—A distiller is allowed to receive spirit of wine for methylation only from his own duty-free warehouses.

If the mixing room is at the distillery premises, bond is not required for the removal of the spirits, but an officer must accompany them.

No spirit of wine is to be delivered from the warehouse for the purpose of mixing, unless a proper quantity of wood-naphtha is provided, and the Supervisor has arranged to attend.

A licensed maker of methylated spirit may procure a supply of spirit of wine from any duty-free warehouse, but the spirit must be removed to his mixing room under bond; bond must also be given by the maker of the methylated spirit for the due mixing of such spirit, forms of which may be obtained from the stamp distributors. In the certificate granted for cancelling the bond, the Supervisor and officer are to state that the spirit has been mixed with the required proportion of wood-naphtha.

A rectifier may methylate spirit removed under certificate from his ordinary stock.

When the spirit has been mixed with naphtha, the Supervisor is to certify that fact upon the certificate, specifying the gallons at proof, and transmit the certificate direct to the Collector, who upon application will pay the rectifier the proper amount of drawback.

Before any spirits are delivered from a duty-free warehouse for removal under bond to be methylated, the proprietor of such spirit is required to place a strip of tin, one half inch in breadth, across the middle of the bung of each cask, each end of the strip to be nailed securely in a grove to be made in the stave to the depth of at least one-eighth of an inch. The officer in charge of the warehouse is then to place a seal over the nail in each end of the strip of tin, and also affix an impression of the seal to the margin of the despatch containing the account of the spirits, which must be sent by post to the Supervisor of the district where the spirits are to be methylated.

**Mixing Spirit of Wine and Naphtha.**—Five hundred gallons of
s. 4 methylated spirit is the least quantity which may be prepared at one time, and the mixture must take place in a vat of sufficient capacity to admit of the spirit and naphtha being thoroughly mixed.

**Regulations under which Naphtha is to be received, stored, and used by the makers of Methylated Spirit —**

1.—Every maker of methylated spirit is to provide a secure warehouse or store room to be used solely for keeping and storing naphtha.

2.—Such warehouse to be approved by the Board, and to contain one or more vats of not less than 100 gallons each, having the number and content painted thereon, and be provided with proper measures and accommodation for the officer, as in the case of duty-free spirit warehouses.

3.—The door of the warehouse, and the hatches and cocks of the vat to be provided by the proprietor with suitable fastenings for securing them with revenue locks to the satisfaction of the Supervisor.

4.—All naphtha received into warehouse to be immediately racked into a vat, and as soon as the vat is full, or when not less than 100 gallons are therein, at the option of the maker, the Supervisor or officer is to take two samples of half a pint each of the naphtha, and forward one to the laboratory for examination retaining the other until the Board's approval shall have been received. The vats are to be secured with revenue locks as soon as samples have been taken.

5.—The naphtha may be miscible or immiscible, but must be of a strength of not less than 60° O.P., and must not be used until a sample has been approved.

6.—On receipt of the Board's approval of the sample, the naphtha may be used in making methylated spirit under the proper regulations, and the whole must be drawn off and used before any other naphtha is conveyed into the vat.

7.—Naphtha disapproved by the Board must be immediately removed from the naphtha warehouse.

8.—The naphtha warehouse is not to be open at any time before 8 o'clock a.m., nor after 5 o'clock p.m.

9.—The naphtha warehouse must be on the same premises, but separate from the approved mixing room; and all naphtha must be removed from the warehouse to such mixing room in the presence of an officer, and not lost sight of until mixed with the spirit of wine.

10.—The Board hold themselves at liberty to impose further regulations, or to make such alterations as they may from time to time see fit.

**Mixing Rum and Naphtha.**—A licensed rectifier, or any person duly licensed to make methylated spirit, may methylate foreign or colonial rum in a Customs warehouse, under such regulations as the Commissioners of Customs may direct.

Persons who apply for permission to methylate rum in bond must be referred to the Customs department, and are to be informed that the rum must not be of less strength than 20 per cent. over proof; that not less than the content of one or more whole casks as imported can be methylated at one time; that a quantity of naphtha, equal to one-ninth of the bulk measure of the rum be added thereto, and that the naphtha be received, stored and used under the same regulations as for the methylation of British spirits.

When the rum has been mixed with the naphtha, it must be removed, accompanied by a certificate, stating the quantity and strength, and that the requisite amount of naphtha has been added to the approved store of a rectifier, or a licensed maker of methylated spirit.

A bond must be given for the removal of rum from the Customs warehouse.

The Customs officer will forward a letter of advice of the removal to the proper officer of Excise.

Upon the receipt of such rum, the officer must ascertain the quantity and strength, and enter the proof gallons to the trader's debit, after which the spirits are to be treated in all respects as ordinary methylated spirits. The officer must also forward a certificate of receipt to the Collector of Customs at the port from which the removal took place, which will be accepted in discharge of the bond.

The form of certificate for cancelling bond (No. 102) may be used for methylated spirit.

Each Collector must furnish the Commissioners of Customs, with the name and address of any person who shall commence or discontinue the business of a maker of such spirits.

**Sending out Methylated Spirit by a Maker.**—No methylated
9 spirit can be sold to any person unless he produces a proper re-
quisition for it signed by himself and on which there is a certificate
9 signed by the Supervisor, stating that the applicant is authorised by the Board to receive such spirit.

All methylated spirit sent out must be accompanied by a certificate.

A certificate is not to be granted for less than five bulk gallons, though the quantity expressed in the request note may be less, but the quantity named in the certificate must not exceed by more than 10 per cent. that mentioned in the requisition.

Vessels in which methylated spirit is sent out must be legibly painted, branded, or labelled with the words "methylated spirit."

If a maker, after having received notice in writing that the Board have withdrawn from any person their authority to receive methylated spirit, supplies such person with the spirit, although a proper requisition may be produced for the same, all spirit so delivered is to be charged with duty.

s. 9 **Persons allowed to use Methylated Spirit.**—Methylated spirit is to be supplied only to such persons as undertake to use it in the arts, and manufactures, subject to the Board's approval.

When any person is desirous of using methylated spirits, he must make application in writing to the Board, stating the particular purpose to which the spirit is to be applied, the situation of the premises, the quantity likely to be required in the course of a year, the names of two householders to join him in a bond that the spirit will be used for the purpose specified.

No person can legally use methylated spirit, or any derivative thereof, in the manufacture, composition, or preparation of any article whatever capable of being used either wholly or partly as a beverage or internally as a medicine; nor shall sell or have in his possession any article in the manufacture of which any methylated spirit or any derivative thereof, sulphuric ether, chloroform or hydrate of chloral excepted, shall have been used, under a penalty of £100, and forfeiture of the article with the vessel containing it.

Should any chemist desire to use methylated spirit in any process necessary for the production of substances used as medicine, and in which no spirit or derivative thereof shall remain after the completion of such process, special application must be made to the Board for leave to use the methylated spirit for such purpose.

The Supervisor in reporting upon such applications is to satisfy himself, and certify in every instance that the person applying is prepared to use the spirit in the manner proposed. He is also to state whether the proposed sureties to the bond are possessed of sufficient means and are otherwise eligible.

The penalty of the bond is to be calculated at the rate of 10s. for every gallon of methylated spirit which the applicant estimates he will obtain in the course of a year, but no bond need be taken for a larger sum than £1,000.

A bond is not required from the Secretaries of Scientific Societies, or hospitals, who may obtain the methylated spirit for scientific purposes in such institutions.

The use of methylated spirit or any derivation thereof, in the manufacture or preparation of tinctures, medicated spirits, hyponstrous ether, or other pharmaceutical preparations, or in the

manufacture or preparation of any other article or substance, capable of being used as a beverage, or internally as a medicine, or the sale or possession thereof by any person other, than as above stated, is illegal.

A person allowed to use methylated spirit is to be furnished with a book containing forms of requisitions. Before a book is delivered, each requisition and counterfoil must be numbered progressively, the name of the district, and name and residence of of the person inserted, and the certificate of the person being authorised to receive and use methylated spirit signed by the Supervisor.

The requisitions are to be filled up as required and signed by the applicant. No erasures are permitted, but a mistake may be rectified, and a line drawn through the erroneous word or figure.

Before a requisition is separated from the counterfoil both it and the counterfoil are to filled up, and should a form be accidentally spoiled it must not be separated.

It will be the duty of the officers to explain to persons using methylated spirits the proper method of filling up the requisitions and counterfoils.

The Board will not allow methylated spirit to be used for any purpose on premises on which the trade of a distiller, rectifier, dealer in or retailer of spirits is carried on, or in premises connected therewith by any private or internal communication.

Wholesale chemists who are licensed as spirit dealers, and who only sell spirit of wine for pharmaceutical or scientific use may, however, apply to the Board for special leave to use methylated spirit or to retail it.

Methylated spirit found in the possession of a person not licensed to retail such spirit, or of a person who has not purchased such spirit from a licenced trader, or who is not authorised to receive it, is liable to forfeiture.

**Finish.**—An article known in the varnish trade as "finish," and used by French polishers, may be made by persons authorised to receive methylated spirit, and may be sold by any person if it contain dissolved therein at least three ounces of shell-lac, seed-lac, sandrac, or gum resin in every gallon.

Finish cannot be allowed to be kept for sale on the premises of a distiller, rectifier, dealer in or retailer of spirits, or in any premises connected therewith.

Any person making any alteration in finish, except by the addition of gum, resin or colouring matter, is liable to a penalty of £200, and forfeiture of the article, and the vessel containing it.

24 & 25 V. c. 91 s. 1
30 & 31 V. c. 90
31 & 32 V.

**Methylated Spirit Retailers.**—Licences for the sale by retail of methylated spirit, may be granted to any person who is not a distiller, or rectifier, or a dealer in or retailer of beer, spirits, wine, or sweets, or a maker of methylated spirit on the same premises. The duty chargeable for every such licence is 10s. A retailer of methylated spirit may receive such spirit from another retailer in a quantity not exceeding a gallon at one time, but must not have in stock at any one time, more than 50 gallons, nor may he sell to the same person more than one gallon at a time.

**Methylic Alcohol.**—*See Naphtha.*

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## Middlesborough, Port of. M.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 1097 | 236,210 | 3 | 511 | 688 | 74,510 | 1356 | 304,692 | 9 | 2,463 | 1437 | 150,118 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 57 | 6,939 | 61 | 9,408 | 112 | 16,347 | .. | .. | 15 | 10,469 | 15 | 10,469 |

Number of Boats registered under the Sea Fisheries' Act, 1868. ..... 55

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £303,500 | £2,700,281 | £5,588 |

Middlesborough, co. York, a port situated on the south bank of the river Tees, about 7 miles from the sea. There is a capacious dock, and wharves, well furnished with steam cranes, extend along the bank of the river for three miles. At spring tides, vessels drawing 20 feet of water can enter the dock, or anchor alongside the wharves. Blast furnaces, rolling mills, various iron works and factories line the river for 9 miles, and there are also extensive potteries and engine works. Iron-stone and coal are obtained abundantly in the neighbourhood. Imports: wood goods, iron ore, wines, spirits, &c. Exports: bridge-work, railroad rails, bolts and nuts, pig iron, machinery, wire, pottery ware, coal and coke.

**Customs Establishment.**

*Collector and Surveyor.*—CHARLES JACKSON.

CLERK,—*Second Class.*—George Hamilton.

CLERK AND EXAMINING OFFICER.—*Second Class.*—Charles E. Daly.

EXAMINING OFFICERS.—*Second Class.*—William M. Nash, George W. Matthew. *Third Class.*—Robert L. Cann, Thomas Bell.

*O.D.O.—First Class.*—W. Simpson, J. Barker, T. Robson. *Second Class.*—J. Dodds, J. Penrith, J. Brennan, W. P. Jefferson, J. M. Speed, T. H. Storer.

**Bonded Warehouses.**

Seven for wet and dry goods—Proprietor, James Taylor.
One for wet goods—Proprietor, Plews & Son.

## Milford, Port of. M.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 27 | 9,258 | 7 | 2,581 | 908 | 180,608 | 7 | 1,365 | 5 | 1,499 | 1129 | 182,336 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 100 | 7,818 | 6 | 1,203 | 106 | 9,021 | 5 | 388 | .. | .. | 5 | 388 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....284

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £62,630 | £465 | Nil. |

Milford, co. Pembroke, a port situated on the north coast of Milford Haven. The Haven is a fine natural harbour, 22 miles in length, and varying from one to two and a half in breadth. The spring tides rise 26 feet, and the Haven at high water covers 9,000 acres; at times during the winter seasons more than 400 sailing vessels are lying at anchor wind-bound, and a large number put in for repairs. Imports: timber, guano, &c. Exports: coal, principally as stores for foreign steam vessels.

**Customs Establishment.**

*Collector and Surveyor.*—HENRY PATTISON.

EXAMINING OFFICER.—*Third Class.*—Thomas Chappell.

*O.D.O.—Second Class.*—G. Rees, D. Thomas, W. Davies, W. Griffiths. *Supernumerary.*—E. H. Powell. 2 Preferable Gluttmen.

CREEKS: Solva; P.C.O., Charles Browne.
Pembroke Dock; P.C.O., Edward Hicks.
Saundersfoot and Tenby; P.C.O., G. H. Greenish.

**One Bonded Warehouse.**

**Milton,** co. Kent, is situated on a creek of the East Swale, navigable only for small vessels; it is included in the port of Faversham; *which see.*

**Minehead,** co. Somerset, is situated on the south coast of the Bristol Channel, and is included in the port of Bridgewater; *which see.*

**Mistley,** co. Essex, a village situated on the south bank of the estuary of the Stour. Imports: grain and timber. Grain is exported, and there is a considerable coasting trade inwards with coal, manures, &c., and outwards with grain, roots, hay, &c. It is included in the port of Harwich; *which see.*

**Mixing Wines and Spirits.**—*See Blending.*

**Monasterevan,** co. Kildare. **An Excise General Warehouse.**

## Montrose, Port of. M.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 138 | 33,537 | 4 | 1,438 | 311 | 36,507 | 60 | 15,075 | 2 | 1,018 | 223 | 19,409 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 85 | 14,440 | 4 | 1,156 | 89 | 15,5 6 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 356

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £349,814 | £18,713 | £1,534 |

Montrose, co. Forfar, a port situated on the north bank of the south Esk. The river affords good shelter for shipping; there is also a floating dock capable of accommodating vessels of considerable burden. Imports: flax, grain, timber, salt, bones and manures. Exports, foreign: herrings and potatoes. Exports, coastwise: wood, potatoes, herrings, grain, &c.

**Customs Establishment.**

*Collector and Surveyor.*—WILLIAM PETHERICK.

CLERK.—*Second Class.*—John Paton.

EXAMINING OFFICER.—*Third Class.*—John E. Clarke.

*O.D.O.—Second Class.*—J. Matthew, D. Clark, J. L. Henry.

**One Bonded Warehouse.**

For all goods, tea, coffee and tobacco, the last-named article for ships' stores only.

**Morecambe**, co. Lancaster, a harbour situated in Morecambe Bay; it is principally important as a place of resort for sea bathing. It is included in the port of Lancaster; *which see.*

**Morpeth**, co. Northumberland. **An Excise General Warehouse.** Warehouse-keeper, B. G. Roberts.

**Mostyn**, co. Flint, situated on the estuary of the Dee. It is included in the port of Chester; *which see.*

**Mum.**—A fermented liquor brewed from wheat, malted in a similar manner to barley.—*See Beer.*

## Museum, British.

**Customs examination of packages addressed to the British Museum.**—Packages intended for the British Museum, whether landed in London or an Out-port, may be forwarded direct without examination, upon the officers being satisfied, by the production of a bill of lading or other evidence, that the packages contain objects for the service of the British Museum, and subject to the same regulations as are observed in regard to bullion forwarded to the Bank of England, viz.: the packages to be sent under seals of office to the British Museum. Letters of advice, containing the number and description of the packages, to be transmitted (by the Collector, if at an Out-port) to the Controller of the Out-door Department, in London, and to the Principal Librarian of the British Museum.

A written application to be made by the Principal Librarian and Secretary of the Museum to the Controller of the Out-door Department, for the attendance of an officer to examine the packages previously to the same being opened at the Museum.

But such packages only are to be transmitted as are addressed to either the "Trustees," "The Principal Librarian," or "The British Museum."

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## Museum, South Kensington.

**Examination of packages intended for South Kensington Museum.**—The regulations as regards packages imported and intended for the British Museum extend to packages for the Department of Science and Art at South Kensington.

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**Nairn**, co. Nairn, a small dilapidated harbour situated on the south coast of the Murray Firth. It is included in the port of Inverness; *which see.*

## Naphtha.

30 & 31 V. c. 32 s. 8 — Naphtha, or methylic alcohol, purified by filtration or other process, import duty on, per proof gallon 10s. 5d.

117 — 65 — Previous to the passing of the above quoted Act, the Board had ruled that naphtha or methylic alcohol which had been purified by means of filtration or any other process was liable to the duty of 10s. 5d. per gallon as "*Spirits not sweetened, unenumerated,*" but we see that is now chargeable with duty as "*Naphtha or Methylic Alcohol, purified by filtration or other process.*

M. 1 Feb. 66 — Crude naphtha is not liable to duty, and importations which the officers are satisfied consist of such, *i.e.* unpurified naphtha, may be delivered free without further directions from the Board, but samples should be forwarded to the Board in any cases in which from the smell or taste of the article the officers may have reason to believe that purification has taken place.

28 & 29 V. c. 96 ss. 27, 28 & 29 — Methylic Alcohol purified in the U.K. is chargeable with Excise duty as British spirits; and the distilling, &c., of such spirits is subject to all the laws, &c., relating to British spirits.

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## Naval Courts.

M.S.A. 1854 P. III. s. 251 — Constitution of such Courts.

s. 252 — General functions and mode of action of such Courts.

s. 253 — Power of such Courts:—to supersede the master; to discharge a seaman; to forfeit wages; to decide disputes as to wages, fines and forfeitures; to direct costs of imprisonment to be paid out of wages; to send home offenders for trial; to order payment of costs and compensation.

s. 254 — Orders to be entered in official log.

s. 255 — Report to be made of proceedings of Naval Courts.

s. 256 — Penalty for preventing complaints or obstructing investigation.

M.S.A. 1855 s. 18 — Additional powers of Naval Courts, M.S.A. 1854, Part III. ss. 250 to 256.

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M.S.A. 1872 s. 17 — **Naval Reserve.**—Her Majesty may accept offers of persons recommended by the Admiralty to serve as officers of the Royal Naval Reserve.

**Navy, Volunteering into.**—*See Seamen.*

**Neath,** co. Glamorgan, a port situated on the east bank of the river Neath, which is navigable by vessels of considerable burden. The trade arises principally from the mineral wealth abounding in the neighbourhood. Imports: iron ore, timber, grain, &c. Exports: coal, railway iron, bricks, &c. Coasting trade: Inwards: iron ore, pig iron, timber, grain, bricks, &c. Outwards: iron rails, tin plates, bricks, coal, &c. It is included in the port of Swansea; *which see.*

**Newburgh,** co. Aberdeen, a small fishing village situated at the mouth of the river Ythan. It is included in the port of Aberdeen; *which see.*

**Newburgh,** co. Fife, a harbour situated on the south coast of the Frith of Tay, and included in the port of Perth; *which see.*

## Newcastle-on-Tyne, Port of. N.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 4947 | 1,825,346 | 23 | 16,026 | 2815 | 412,051 | 7758 | 2,314,168 | 427 | 204,092 | 3719 | 1,629,981 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 304 | 94,514 | 213 | 65,197 | 517 | 159,711 | 18 | 1,000 | 76 | 50,968 | 94 | 51,968 |

Number of Boats registered under the Sea Fisheries' Act, 1868..... 1

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £3,902,017 | £5,481,258 | £321,456 |

Newcastle-on-Tyne, co. Northumberland, an important port situated as its name denotes on the river Tyne, and 12 miles distant from the sea. For the year ending 31st March, 1873, the Customs duties paid at this port amounted to £318,000, being an increase of £39,000 on the previous year; and on British spirits £76,000, an increase of £10,000. The principal direct importations of dutiable goods consist of brandy from France, and wines from Spain and Portugal; of free goods, timber from Norway, Sweden, Germany and British North America; grain from Denmark, Russia and Germany; iron ore from Spain; unwrought iron from Sweden; sulphur pyrites from Spain and Norway; esparto fibre from Spain, Algeria and Tunis; lead from Spain and Greece; and cattle from Denmark, Germany and Holland. General cargoes, consisting of tobacco, cigars, Geneva, wines, fruit, vegetables, yeast, oil, flax, hides, butter, bacon, eggs, grain, cattle and sheep are brought regularly from Rotterdam, Hamburg, Antwerp and Copenhagen, by the Tyne Steam Shipping Company's and other vessels. Exports: coal, coke, manufactured iron, pig and sheet lead, plate and flint glass, cement, painter's colors, paper, grindstones, bricks, clay, copperas, chemicals, viz.—alkali, bicarbonate of soda, bleaching powder, barytes and caustic soda; tin, copper, sulphate of copper, earthenware, hardware, leather, &c.

**Customs Establishment.**

*Collector*—JOSEPH BALDWIN.

CLERKS.—CHIEF CLERK.—Edward C. Lawson. *First Class.*—Nathan Hammond, Frederick Brandling, Joseph Young. *Second Class*—John B. Bates, George Charlton, James Potts, William McCord, John Hall, George Herring, H. Bradshaw, (one vacancy.)

WRITERS.—J. H. Gray, T. McDowell, A. Heys, T. Watson, W. H. Williams, C. Aynsley, S. Craven.

SURVEYORS.—*Second Class*,—William A. Smith. *Third Class*.—John Dees.

EXAMINING OFFICER.—*First Class*.—Robert Jackson, James Murray. *Second Class*.—Alexander M'Millan, John Hood, John M'Millan. *Third Class*.—Abraham W. Flann, Thomas Ridout, Charles Stewart, Alexander Dykes, Peter Lonergan.

*O.D.O.—First Class*.—C. W. Selby, R. C. Watson, J. Hamilton, H. T. Towell, W. Robson, R. Towell, R. Glasper, J. Banks, T. Catnach, J. Bailey, C. E. Eshts, F. W. Foster, W. J. Gallon, J. Pickering, W. Baker, W. Bengall, P. Ormond. *Second Class*.—A. Nevens, W. Gallon, R. T. Arkley, J. Stubbs, M. W. Bewey, G. Pattinson, W. S. Crawford, W. Bywell, S. G. Meldrum, V. W. Ross, J. C. Gibson, J. T. Wishart, T. Herdman, G. Barnes, J. Gent, J. Foster, W. Ross, C. Kelleher, J. Faulkner, R. Robinson, W. Harker, F. L. Moore, T. Tynemouth.

**Bonded Warehouses.**

There are at this port about fifty public and private warehouses for bonding British and foreign spirits, wines, tobacco, tea, coffee and other dutiable articles. The principal public warehouses are numbered 40, 50 and 60, respectively, and are situated in the Close, a street running parallel with the river Tyne. There are besides spacious lofts and cellars for storing general merchandize.

There is an **Excise General Warehouse** at Newcastle.

## Newhaven, Port of. N.N.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 613 | 104,815 | 5 | 161 | 208 | 31,229 | 607 | 103,178 | 4 | 471 | 7 | 495 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 27 | 3,103 | 8 | 1,287 | 35 | 4,390 | 1 | 212 | .. | .. | 1 | 212 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 157

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £6,615,027 | £658,071 | £13,700 |

Newhaven, a port on the Sussex coast, situated near the N.W. extremity of Seaford Bay, and at the mouth of the river Ouse, which is navigable for small vessels as far as Lewes. In 1872 a bill was passed for widening and deepening the harbour, so as to obtain a depth of 10 feet at low water, and also for extending the present piers, and for constructing a breakwater. There is a large passenger traffic by the L. B. & S. C. R. Company's steamers which run daily between this port and Dieppe; considerable quantities of general goods also are imported and exported in these vessels.

**Customs Establishment.**

*Collector and Surveyor*, ROBERT T. DOLAN.

CLERKS.—*First Class.*—Charles Foley. *Second Class.*—William G. Lewis, Mortimer Williams.

WRITER.—J. A. Barrett.

EXAMINING OFFICERS.—*First Class.*—George J. Wood. *Second Class.*—Collender Goldsmith, Thomas Fuller. *Third Class.*—Nicholas Oates, William W. Marsh.

*O.D.O.—First Class.*—F. Waters, J. Robinson, J. R. Townsend, F. Gearing, H. Knight, F. G. Gibbs, J. Gurr. *Second Class.*—R. Martin, W. H. Wood, W. Starnes. J. J. Smith, J. C. Nye, W. P. Banks, W. F. Vine, C. Roberts, J. B. Roberts, one vacancy.

**Bonded Warehouses.**

For tea, wines and spirits only, L. B. & S. C. R. Company.
For wines and spirits, Ellis & Wilson.

## Newport, Port of. N.T

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 601 | 152,052 | 24 | 3,808 | 2811 | 214,783 | 990 | 313,216 | 140 | 51,911 | 7546 | 532,894 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 86 | 16,619 | 12 | 1,917 | 98 | 18,536 | .. | .. | 1 | 150 | 1 | 150 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 1

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £362,245 | £2,233,770 | £51,374 |

Newport, co. Monmouth, a port situated on the river Usk. which falls into the Bristol Channel at its north-east extremity. There is a commodious dock, and considerable quay accommodation, but, as the former is found insufficient for the increasing trade, a new dock that will admit vessels of over 2,000 tons register is in course of construction. Imports: timber, pit-props, iron ore, potatoes, corn and flour. Exports: coal, rails for railways and other manufactured iron.

**Customs Establishment.**

*Collector and Surveyor*, THOMAS GRAY-JONES.

CLERKS.—*First Class.*—Henry John Cullum. *Second Class.*—Stephen Lancefield, Edward T. Lewis, Henry Ivins.

WRITERS.—R. W. McFarlane, G. Ronaldson, S. Hewitt.

EXAMINING OFFICERS.—*First Class.*—Rowland H. Nicholas. *Second Class.*—Silvanus Billingham. *Third Class.*—Robert Flanders, Robert T. Gladstone, Israel Hall.

*O.D.O.—First Class.*—J. Ray, W. H. Gayton, H. Evans, D. Jones. *Second Class.*—C. T. Wood, A. J. Huxtable, L. M. Rees, F. Powell, D. Connor, J. Trayhern.

**Bonded Warehouses.**

| | |
|---|---|
| No. 14—Corn St., wines, spirits & tea | No. 26—Dock St. wines & spirits |
| „ 23—Skinner St. „ „ & ships' stores | „ 27—Dolphin St. „ „ ships' stores |
| „ 24—Dock St. „ „ „ | „ 28—Station St. „ „ |
| „ 25— „ „ „ „ & tobacco | „ 29—Rupena St. „ „ |

**Newquay**, co. Cornwall, a well-sheltered and convenient harbour. Trade: the pilchard fishery and the export of China stone, China clay, iron and lead ores, fish, &c. It is included in the port of Padstow; *which see.*

## New Ross, Port of. N.S.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 24 | 9,229 | .. | .. | 564 | 46,380 | 2 | 377 | 8 | 1,584 | 384 | 32,511 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 11 | 1,612 | .. | .. | 11 | 1,612 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 96

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £142,161 | £1,000 | £17,048 |

New Ross, co. Wexford, a port situated on the river Barrow, a mile below its confluence with the Nore. The river is from 20 to 30 feet deep, and capable of accommodating a large shipping trade, while a spacious quay frontage and good wharves afford ample facilities for the landing and shipping of goods. Imports: grain from the Black Sea, and occasional cargoes of timber from North America and the Baltic. Exports: home grown timber and agricultural produce.

**Customs Establishment.**

*Collector and Surveyor.*—H. J. SKENE.

CLERK (*Second Class*) AND EXAMINING OFFICER.—Nathaniel C. M. Hunter.

*O.D.O.—Second Class.*—E. Frizelle, P. McGrath.

**Bonded Warehouses.**

There are three large warehouses for unmanufactured tobacco, tea, coffee and wet goods.

## Newry, Port of. N.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 80 | 23,495 | 16 | 8,597 | 1891 | 141,058 | 11 | 4,509 | 11 | 5,705 | 562 | 86,953 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 65 | 3,129 | 5 | 457 | 70 | 3,586 | .. | .. | .. | .. | .. | .. |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 277

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £368,835 | .. | £17,588 |

Newry, counties Down and Armagh, a port situated on a river of the same name, about seven miles from the point where it enters Carlingford Lough. Imports, coastwise from England and and Scotland: timber, corn, flax, &c. Exports, coastwise to England and Scotland: corn, cattle and general produce.

**Customs Establishment.**

*Collector and Surveyor*, JOHN MCCORMACK.

CLERKS, &c.—*Second Class.*—Robert Boyd, William Commins.

EXAMINING OFFICER.—*Third Class.*—John J. Moutray.

*O.D.O.—First Class.*—J. Thompson. *Second Class.*—H. Smith, M. McCoy, R. Moore, P. McGuirk.

CREEK: Warren Point; E.O., (*Third Class*) John Carr.

**One Bonded Warehouse.**

**Nottingham**, co. Nottingham. **An Excise General Warehouse.**

**Oban**, is situated on the north west coast of Argyllshire. It has a natural and capacious harbour sheltered from the Atlantic by the island of Kerrara. Exports: whiskey, wool, fish and kelp. Oban is included in the port of Greenock; *which see.*

10 — 64 C.C.A. ss. 209 & 238

**Obscene Articles,** *see also Importation, article 4, p. 243.*—Should indecent or obscene articles be found in packages, with other articles, the whole contents are to be detained for the Board's decision.

## Officers of H. M. Customs.—*See also Customs and Superannuation.*

### Part I.—Appointment.

(1) APPOINTMENT OF OFFICERS.—(2) AGE, EXAMINATION AND INSTRUCTION AT ENTRANCE.—(3) DECLARATION ON ADMISSION TO OFFICES.—(4) SECURITY TO BE GIVEN BY OFFICERS.—(5) COMMISSIONS.—(6) OFFICERS EXEMPTED FROM SERVING IN PUBLIC OFFICES.—(7) OFFICERS EXEMPTED FROM SERVING ON JURIES.—(8) SOLDIERS NOT TO BE BILLETED ON OFFICERS.

### Part II.—Attendance.

(9) HOURS OF ATTENDANCE.—(10) APPEARANCE SHEETS.—(11) HOLIDAYS.—(12) LEAVE OF ABSENCE REGULATIONS.

### Part III.—Payments and Allowances.

(13) PAYMENT OF SALARIES.—(14) BALANCES DUE TO ESTATES OF DECEASED OFFICERS.—(15) TRAVELLING AND SUBSISTENCE ALLOWANCES.—(16) OVERTIME ATTENDANCE.—(17) GRATUITIES LIABLE TO INCOME TAX.

*For regulations governing the payment of pensions in New Zealand and the Australian Colonies, see G.O. No.* 21, 1878.

### Part IV.—Discipline.

(18) CONDUCT, AGES AND CAPACITY.—(19) INSOLVENCY, BORROWING AND LENDING MONEY.—PROHIBITIONS: (20) OFFICERS NOT TO ACCEPT FEES, &c.—(21) ERASURES.—(22) PRIVATE BUSINESS.—(23) CORPORATE OFFICES.—(24) INFORMATION TO FOREIGN AUTHORITIES.—(25)—INFORMATION TO THE PUBLIC PRESS.—(26) PURCHASES AT CUSTOMS SALES.—(27) COMPROMISING ASSAULTS.—(28) AGENCIES.—(29) TRADING.—(30) COLLECTING SUBSCRIPTIONS AMONG INFERIOR OFFICERS.—(31) GIVING CERTIFICATES OF CHARACTER.—(32) PRIVATE APPLICATIONS SOLICITING THE PROMOTION OF OFFICERS FORBIDDEN.—(33) OFFICERS NOT TO PROCURE RECOMMENDATIONS FROM MERCHANTS, MAGISTRATES, &c.—(34) MISCONDUCT, BAR TO PROMOTION.—(35) LIMITATION OF CLAIMS FOR PRIORITY.—(36) EXCHANGE OF SITUATIONS.—(37) APPLICATIONS TO THE TREASURY.—(38) RETIREMENT.—(39) RESIGNATIONS.—(40) UNIFORM.

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### Part I.—Appointment.

C.C.A. s. 1

**1.—Appointment of Officers.**—It shall be lawful for the Commissioners of the Treasury, or, under their authority, the Commissioners of Customs to appoint proper persons for the management and collection of the Customs, and the performance of all duties connected therewith, under the control and direction of the Commissioners of Customs, and to grant to such persons such salaries or allowances, or to permit them to receive such emoluments for executing the duties of their respective offices, as may be proper, and to require of such persons such securities for their good conduct as the said Commissioners of Customs shall deem necessary; and such persons shall hold their offices during the pleasure of the Commissioners of the Treasury or of the Commissioners of Customs; and all salaries or allowances granted to any Officer or other person is

Salaries and securities.

Salaries, &c. not subject to duties.

the service of the Customs shall be paid without any deduction on account of any duties imposed by any Act of Parliament, unless expressly charged thereon.

Persons employed on service of the Customs to be deemed Officers for such service.

No person is to be admitted to the Service who has been guilty of an offence against the Revenue laws, or who has been dismissed from any department of the public service.

**2.—Age, examination and instruction at entrance.**—The regulations as to age, and proof of the age, and the examination as to health, character, qualifications, &c. of candidates for appointments in this Service are now in the hands of the Civil Service Commissioners, and are published by them from time to time; it is not therefore necessary to enter here into particulars on this subject.

INSTRUCTION AND PROBATION.—Upon the receipt of certificates of qualification from the Civil Service Commissioners, the candidates will be placed under instruction, or on probation as follows:—

Examining Officers and Gangers will be placed under a course of instruction for one month without pay, and then on duty on probation for six months.

Clerks, Extra Clerks, Out-Door Officers, Messengers, Boatmen and Watchmen* will at once be placed on duty on probation for six months.

If, at the expiration of the respective periods of probation, the Officers shall be certified to be duly qualified, and have satisfactorily performed the duties of their offices, they will be admitted and take rank from the date of their commencing probation.

In cases, however, where persons are found not to be qualified at the expiration of the period of their probation, their nominations will be cancelled, and they will not be entitled to the salary of the office for the period during which they have been on probation; but should their conduct have been in all respects satisfactory, the Board will consider whether any and what portion of the usual pay should be allowed.

When a person shall have obtained a certificate of qualification from the Officers under whom he has been instructed, he is to be finally examined by the proper Officers in London, or the Collector at the port, as the case may be, and the report of such Officers and the papers showing the instruction and examination which the party shall have undergone are to be submitted to the Board for their direction.

**3.—Declaration on admission to office.**—Every person who shall be appointed to any office or employment in the Customs, under the control and direction of the Commissioners of Customs, shall, on his admission thereto, make the following declaration:—

> "I A.B. do declare, that I will be true and faithful in the execution to the best of my knowledge and power, of the trust committed to my charge and inspection in the service of Her Majesty's Customs; and that I will not require, take, or receive any fee, perquisite, gratuity, or reward whether pecuniary or of any sort or description whatever, either directly or indirectly, for any service, act, duty, matter or thing done or performed or to be done or performed, in the execution or discharge of any of the duties of my office or employment, on any account whatever, other than my salary, and what is or shall be allowed me by law, or by any special order of the Commissioners of Her Majesty's Treasury or the Commissioners of Her Majesty's Customs for the time being."

At an out-port the declaration is to be subscribed in the presence of the Collector, and not before a Magistrate.

**4.—Security to be given by Officers:** *see also article* 1.—Approval by the Treasury and the Board of the Establishment of a "Customs Officers' Mutual Guarantee Society" under the gratuitous management of the Directors of the Customs Annuity and Benevolent Fund, and approval by the Board of the rules and regulations of the Society, and of the form of bond to be entered into by persons desirous of availing themselves of the Society.

114 — 00

The Board being of opinion that no Clerk, who in the performance of his duties, receives public money, should give less security than in the penalty of £500, direct that those Clerks in the Long-room at the out-ports who receive public money, and who have not already given bond to the amount of £500, be at once called upon to increase their security to that amount, the Collectors at the several out-ports observing to report to the Board from time to time the name of any Clerks at their ports who may succeed to duties, in the performance of which public money may be paid into their hands, who thereupon should be called upon to increase their security.

35 & 36 V. c. 20 s. 3

**5.—Commissions.**—STAMP DUTY.—Any commission or deputation granted by the Commissioners of Customs after the passing of this Act (except the first appointment of any person to the office or employment of Out-door Officer, Boatman, Waterman, or Watchman*) to be charged with the duty of £1 10s. in lieu of the duty previously chargeable.

*The commissions for these appointments are exempted from stamp duty by the 33 & 34 V. c. 97, sched. (*Stamp Act*, 1870.)

G O, 3 June, '35

The minor Officers who are not required to give bond, are to deliver up their commissions on being charged for any offence; and the pay due to deceased or removed Officers of such class is to be withheld until their commissions are delivered up and cancelled.

*See also article* 38.

s. 7

**6.—Officers exempted from serving in public offices.**—No Commissioner, Officer, Clerk, or other person acting in the management or collection of the Customs shall be compelled to serve in the Militia, or on any jury or inquest, or to assume the office of a Mayor or Sheriff, or to act in any corporate, parochial or other public office.

33 & 34 V. c. 77 Sched. (*Juries' Act.*)

**7.—Officers exempted from serving on Juries.**—Among the persons exempted from serving on juries, are, Officers of the Post Office; Commissioners of Customs, and Officers, Clerks, and other persons acting in the management or collection of the Customs; Commissioners of Inland Revenue, and Officers or persons appointed by them or under their authority or direction in any way relating to the duties of the Inland Revenue.

s. 12

Disqualification or exemption to be pleaded before revision of list.

s. 13

If any overseer, shall, without reasonable excuse, to be allowed by the Justice or Justices having cognizance of the case, insert in the list of persons qualified to serve as jurors prepared by him, the name of any person whose name ought not to have been inserted therein, or omit therefrom the name of any person whose name ought not to have been omitted, he shall, on summary conviction, be liable to a penalty for each offence n.e. 40s.

M. 11 Feb. '73. London.

NOTICE CLAIMING EXEMPTION.—Officers in London are required to send, between the months of March and August, a notice to the parish officers in their respective districts, claiming exemption from serving on juries, and they are to examine the lists which are affixed to the doors of churches and chapels, in the month of September of each year, in order that they may claim exemption should their names not have been omitted. Copies of the form of notice may be obtained by Heads of Departments upon application to the Board in the usual manner.

18 & 19 V. c. 96 s. 41

**8.—Soldiers not to be billeted on Officers.**—No Soldiers or Militia shall be billeted on Officers or Coastguardmen in the service of the Customs.

## Part II.—Attendance.

C.C.A. s. 5

**9.—Hours of attendance, &c.**—The Commissioners of the Treasury may, by their warrant, from time to time appoint the hours of general attendance of the Commissioners and Officers of Customs, and of other persons in the Customs service, at their proper offices and places of employment; and the Commissioners of Customs may appoint the times during such hours at which any particular parts of the duties of any such Officers, and other persons shall be performed.

*See also Importation, articles* 25 *and* 30.

G.O. 23 June, '36 Wildman *p.* 49

**10.—Appearance Sheets.**—With the view of insuring the punctual attendance of Officers and Clerks, the following regulations are to be observed, viz.:—

An appearance sheet to be kept in the custody of the Principal Officer of each Department, to be produced for the signature of the several Officers and
3 Clerks at the appointed hour of arrival; to be then withdrawn, and again produced at the appointed hour of departure for the entry of their initials, which entry is not to be deferred until the following morning; and the Principal of each office is to fix his initials at the foot of the columns for arrival and departure as well as
4 against any special entry made by him therein; the Principals of Departments are also, if they quit before the legal hour, to note the fact in the column of "observations."

In the event of the absence of any Officer or Clerk at the hour of arrival or
36 departure, or during the official hours of attendance, the same is to be noted by the Principal in red ink, in the proper column, with an explanation of the cause, together with the exact time at which the party appeared after the appointed hour of arrival, or the time at which his absence commenced and terminated during the official hours. In cases where the absence of the party may continue from a period preceding the Monday in any week, the date when such absence commenced is to be always stated, and where the absence has taken place by leave, the termination of the leave is also to be stated.

The Order lays down a scale of fines for absence during the appointed hours, *for which scale, see the Order.*

The only cases of exemption from fine shall be those of absence by leave, or sickness, duly authenticated by medical certificate or otherwise.

All Officers and Clerks who may be prevented from attending their duty by sickness or other unavoidable cause, are to signify the same by a written communication to the Principals of their respective Departments, specifying their residence, and the nature of the illness, or other circumstances, by which their absence is occasioned, and taking care that such communication be forwarded in sufficient time to be received at the proper hour of arrival. No verbal message is to be received in excuse for non-attendance, unless under very special circumstances, which may render a compliance with the regulations impracticable, and such cases must be submitted to the Board for their directions.

The Principals of Departments are in all cases to note against the names of the Officers in the appearance sheet, whether the explanation offered, and the medical certificate (if any) be satisfactory, and if not, they are to proceed at once to impose the fines.

The several appearance sheets to be laid before the Board on the Monday next after the expiration of each week.

Any instance of an Officer or Clerk failing to pay the amount of fines levied on him, within the time prescribed, is to be reported to the Board.

And no salary or other allowance is to be paid to any such Officer or Clerk, until
36 the fines incurred by him in the preceding quarter shall have been paid.

It is to be distinctly understood that notwithstanding the payment of fines, a failure in regular and punctual attendance will also be visited by such censure or punishment as the nature of the case may deserve.

Similar regulations are to be observed, at the out-ports, in regard to the attendance of the Officers and Clerks, and (as far as the same are applicable) to the mode of keeping the appearance books, which are to be inspected weekly by the Collector.

*For the disposal of fines so received, see Wildman pp.* 50, 51.

**11.—Holidays.**—No day shall be kept as a public holiday by the Customs except every Christmas-day and Good Friday, and such other days as may be appointed to be kept as such by Her Majesty's proclamation, and, so far as regards Scotland, such days as shall be appointed to be so kept by authority of the General Assembly, and also such days as shall have been or may be appointed for the celebration of the birthdays of Her Majesty and of her successors, and such days shall be kept as public holidays by the officers and servants of the Dock Companies in the U.K.

BANK HOLIDAYS.—Although the Lords of the Treasury do not think it desirable at present to close the Custom House entirely on the four Bank Holidays appointed by the Act of 1871, their Lordships consent to allow the benefits of the

Act to be extended, at the discretion of the Board, to the Officers and Clerks in the Customs in London and the Out-ports, so far as the business of each branch will admit, without requiring that leave of absence granted to any Clerk or Officer on a Bank Holiday shall form part of his official vacation for the year.

**12.—Leave of absence regulations.**

2 / 59 1.—The grant of leave in every case will be contingent on the business of the department in which the officer or clerk may be employed, admitting of his absence.

2.—The maximum period of leave will be as follows:—

To Lockers, Weighers, Messengers, Tidewaiters, Boatmen, Constables, and Watchmen, sixteen days in the year.

To Appointers of Weighers in London, Superintendent Lockers, Inspectors of Patrol, and Assistant Tide Surveyors at the out-ports, twenty-one days.

And to other Officers and Clerks, thirty-two days.

The leave in *all* cases to be calculated exclusive of Sundays and holidays.

To an Officer or Clerk who shall have served on the establishment (exclusive of probation) less than twelve months: one half only of the above periods of leave will be granted.

In the case of Principals of Departments, the Board will be prepared to entertain favourably applications for an extension of leave for a reasonable period with reference to the position of the officers, and according to the practice which has heretofore existed; but the Board do not deem it expedient to lay down any precise rule on the subject.

3.—If leave of absence granted towards the close of one year, shall extend beyond the 31st December, any absence after that date is to be reckoned as part of the same for the following year.

4.—The Controller of the Out-door Department in London and the Collectors at the out-ports (excepting when the conduct of the officer shall not have been satisfactory, or when he may have been absent for any lengthened period by illness, or other causes in the same or previous year), may without special application to the Board grant to Out-door Officers and other officers mentioned in the first part of the second regulation of this Minute leave for the full period of sixteen days, to which they are entitled under that section, at one time, or in such proportion of days as as they may think fit, and the Service will admit.

5.—In the cases of other Officers and Clerks, the Principals of Departments in London and the Collectors at the out-ports, may under the like restriction, grant leave at any time for a period not exceeding six days.

6.—At out-ports the Collector will not absent himself from his port for more than two days (except in a case of pressing emergency, the circumstances of which are to be stated to the Board) without previously communicating with the Board; and when the Collector may be prevented from attending at his office by illness / 13 / 59 or other valid cause for a period exceeding two days, he is also to apprise the Board. If, however, he should be too ill to admit of his writing, the Clerk, or where there is no Clerk, the officer next in rank, will report the fact to the Board.

7.—In submitting applications to the Board for leave, the Principals of Departments in London, and the Collectors at the out-ports will not fail to specify the absence of the parties in the year by leave, or from sickness, or other causes, observing that *all* leave of absence granted by Principal Officers under the 4th and 5th regulations of this Minute is to be deemed to form part of and to be deducted from the maximum period sanctioned by the second regulation, and the Principal Officers will also certify in each case that there are no arrears in the books or accounts of the applicant.

8.—All applications to the Board for leave are to be forwarded in sufficient time to admit of the Board's decision thereon being received by the applicant prior to the date from which the absence is to commence, and Commissioned Officers, before proceeding on leave, are to deposit their commissions with the Principals of the Departments.

9.—Officers and Clerks absent more than four weeks by illness to be required to make application for sick leave, accompanied by a medical certificate. The Board will severely punish any officer who may forward an application for sick leave without sufficient cause, or transmit a medical certificate, in support of the application, incorrect or exaggerated in its statement of illness.

10.—In cases where extended leave of absence is requested for the arrangement of private affairs, the nature of the business to be attended to must be stated so as to enable the Board to judge how far the plea is justifiable, and it is to be distinctly understood, that, except in urgent cases, the leave will not be granted if there be reason to believe that the public service will be put to inconvenience thereby.

11.—Cases of prolonged absence on account of illness will be governed by the special directions of the Treasury on the subject.

12.—The aforegoing regulations shall not be considered as applicable to the case of officers who may be arrested for debt; in all such cases the fact is to be immediately reported by the Principal Officers to the Board, who will thereupon direct the salary of the officer to be stopped, and a full enquiry to be made into the particulars of his debts, when the Board will decide according to the circumstances of the case, whether the individual shall be allowed to resume his duty in the Service.

13.—The Principals of Departments in London and the Collectors at the outports will keep a record of the absence of themselves and of the several Officers and Clerks under their survey.

14.—These regulations are not to be applicable to Extra Clerks.

## Part III.—Payments and Allowances.

**13.—Payments of Salaries.**—The salaries of officers of this department are paid monthly, in the following proportions, viz.:—

Eight per cent. by way of advance for the first two months of each quarter, and the balance, less the deductions provided by law and the Orders of the Board, for the third month.

In paying the eight per cent. for the first two months, the fractions of a pound are rejected, the annual salary being multiplied by 8, and the two last figures of the product struck off.

When officers are promoted from one port to another, they are to be paid, before they quit, to the date of their giving up charge; but no subsequent payment is to take place without the Board's directions, for which special application must be made.

Officers who have been dismissed or suspended, or who have absented themselves without leave, or who have been lately admitted, are to be paid only for the time they may have served.

In the case of officers and clerks on probation payment may be made at the expiration of a month from the date of their entrance, upon application to the Accountant and Controller-General, accompanied by a certificate of the Principal Officers in each case, that the conduct of the party has been good in all respects, and that there exists no reasonable doubt as to his being fully qualified for admission to the establishment on the completion of his probationary period.

*For various regulations concerning the payment of salaries, keeping of accounts, &c.—See G.O. No.* 20, 1871, *and No.* 32, 1873.

**14.—Balances due to estates of Deceased Officers.**—Salaries and superannuation allowances are only to be paid to the date of decease, and balances of such payments due to the time of decease may be paid to the representatives of the officers, at the discretion of the Collectors, without the production of a probate of will or letters of administration, in cases where the
'41. amount does not exceed £20.

Prior to the payment of salary or retiring allowance due to the estate of a deceased officer who has died intestate, or on behalf of whom letters of administration have not been taken out, and whose assets at the date of decease did not amount to £100, a declaration of such facts, in the form prescribed by this Order, is to be made by the widow, or next of kin.

In making payments to the representatives of deceased officers or pensioners, the date of death is to be stated and certified by the Collector on the voucher at the time of payment, for the information of the Audit Office.

**15.—Travelling and subsistence allowances.**—SCALE OF TRAVELLING AND SUBSISTENCE ALLOWANCES FOR OFFICERS AND CLERKS IN THE CUSTOMS DEPARTMENT.

TABLE A.

15 — 73

Travelling charges for distances exceeding 3 miles from the Custom House or official station.

The expenses actually incurred to be allowed, subject to the following restrictions:—

1.—First class railway fare to Heads of Departments in London, and clerks in the offices of the Secretary and the Solicitor, and to clerks travelling with the Surveyors General or other superior officers of the superintending establishment. Collectors and Surveyors, all other officers and clerks with salaries exceeding £300 per annum.

2.—Second class railway fare to all other officers and clerks with salaries not exceeding £300 per annum, unless when employed on special service in any of the superior capacities specified in article No, 1.

NOTE.—The employment in Articles 1 and 2 to be considered to commence upon the departure of the officer or clerk from his own port or station, and to continue until his return from such employment.

3.—If there be no railway, and the journey be by land. Inside fare, by coach and omnibus, to all officers and clerks, except to Out-door Officers and other officers of similar rank, who are to be allowed outside fare.

4.—If the travelling be by steam vessel. First and second class fare, agreeably to the distinction in the preceeding Rule No. 3.

5.—If there be no public conveyance, and the distance travelled shall be above 3 and under 10 miles out, the following allowances to be granted to cover all expenses of travelling and subsistence:—

| | Per diem each. s. d. |
|---|---|
| Collectors and Surveyors, Surveyors, Superintendents of Customs and Mercantile Marine.. .. .. .. .. .. | 10 0 |
| Assistant Surveyors, Clerks, and Examining Officers who hold the office of Landing Waiter prior to the general revision of the Out-port Establishments in 1860 .. .. .. .. | 7 0 |
| Examining Officers, Examining Officers and Clerks, and Principal Coast Officers .. .. .. .. .. .. .. | 5 6 |
| Out-door Officers and other officers of similar rank .. .. | 3 6 |

NOTE 1.—If the distance travelled be 10 miles out or upwards, the actual travelling expenses, if any incurred, to be allowed in addition to the above stated rated (or walking) allowances, provided the officers shall have walked above 3 miles out or home.

NOTE 2.—If the officer be necessarily detained from his own home all night, a further allowance of one half the rated allowance for subsistence agreeably to the scale in Table B. to be made.

6.—Chaise or other hired conveyance, the necessity for which must be shown and subsistence allowance, as provided in Table B. to be allowed only in special cases, without reference to the number of miles travelled.

TABLE B.

**London and Out-ports.—Allowances for subsistence.**—To be regulated by the following scale, except the distance travelled be under 10 miles out and home.

| | Not out at night. Absent above six hours. | Out at night to cover 24 hours. For the first 14 nights at any one place. | Out at night to cover 24 hours. After the first 14 nights at any one place. |
|---|---|---|---|
| | s. d. | s. d. | s. d. |
| Out-door Officers, Watermen and Boatmen employed in their own capacities .. .. .. .. | 1 8 | 2 6 | 2 6 |
| Ditto in a superior capacity under £100 salary .. | 1 6 | 3 0 | 3 0 |
| Ditto at or above £100 .. .. .. .. .. | 2 6 | 5 0 | 5 0 |
| Ditto boarded on vessels distant at least 3 miles from official station, and absent above 6 and to cover 24 hours .. .. .. .. .. .. | 1 8 | 1 8 | 1 8 |
| Other officers employed as officers under £100 salary | 4 0 | 8 0 | 5 0 |
| Ditto at £100 and under £200 .. .. .. .. | 6 0 | 12 0 | 7 0 |
| Ditto at £200 and under £300 .. .. .. .. | 7 0 | 15 0 | 8 0 |
| And for every additional £100.. .. .. .. | 0 6 | 1 0 to the maximum of 20s. | 1 0 to the maximum of 13s. |
| Clerks employed at ports other than their own in their own capacity .. .. .. .. .. | 6 0 | 12 0 | 7 0 |

Officers or clerks attending at Assize or Quarter Sessions to be allowed one-third more in each class.

N.B.—The above scale not to include members of the Board and other officers in London, who are specially provided for under Table C.

Scale of allowance to Collectors on removal to other ports on promotion.—*See G.O. No.* 111, 1870.

**16.—Overtime attendance.**

Revised scale of remuneration to officers and clerks for attendance (duly sanctioned) on holidays, and before and after the regulated hours of business.

| | Per hour. s. d. | Per day. £ s. d. |
|---|---|---|
| LONDON. | | |
| Surveyors and Inspectors of Gaugers, or officers acting in those capacities .. .. .. .. .. .. .. .. .. | 4 0 | 1 0 0 |
| Examining Officers and Gaugers " " " " " | 2 6 | 0 12 0 |
| Officers performing the duty of Superintending Lockers .. .. | 1 6 | 0 7 0 |
| Out-door Officers .. .. .. .. .. .. .. .. | 0 8 | 0 4 0 |
| *Officers in attendance for the delivery of baggage, viz.:* | | |
| At St. Katharine Steam Wharf and Irongate Wharf. | | |
| Surveyor, for one visit per month at each wharf, each visit .. | .. | 0 5 0 |
| Examining Officer .. .. .. .. .. .. .. .. | 2 6 | 0 12 0 |
| Out-door Officer .. .. .. .. .. .. .. .. .. | 0 8 | 0 4 0 |
| *At Charing Cross Terminus.* | | |
| Morning Service. | | |
| One Examining Officer, at £100 per annum. | | |
| Out-door Officers, each .. .. .. .. .. .. .. .. | .. | 0 2 6 |
| Evening Service. | | |
| One Examining Officer, £150 per annum. | | |
| Other Examining Officers, £100 per annum each. | | |
| Out-door Officers, each .. .. .. .. .. .. .. .. | .. | 0 2 6 |
| The Surveyor for two visits per week, 12s. 6d. each visit. | | |
| *At Victoria Station, London, Chatham & Dover Railway.* | | |
| One Examining Officer, at £150 per annum. | | |
| Out-door Officers, at £70 per annum each. | | |
| The Surveyor, for two visits per week, 15s. each visit. | | |
| *Officers in the Registrar's Office, Legal Quays.* | | |
| Registrar .. .. .. .. .. .. .. .. .. .. | 3 0 | |
| Clerks .. .. .. .. .. .. .. .. .. .. | 1 6 | |

| | Per hour. s. d. | Per day. £ s. d. |
|---|---|---|
| **Clerks.** | | |
| Principal Clerks .. .. .. .. .. .. .. .. | 4 0 | 1 0 0 |
| Clerks with salaries not exceeding £100 per annum .. .. | 1 0 | 0 8 0 |
| " " exceeding £100 and not exceeding £200 | 1 6 | 0 10 0 |
| " " " £200 " " £300 | 2 0 | 0 12 0 |
| " " " £300 per annum .. .. | 2 6 | 0 14 0 |
| Principals and Assistant Principals of Departments 1s. per hour for every complete £100 per annum of salary. | | |
| **LIVERPOOL.** | | |
| Surveyors, or Officers acting in that capacity .. .. .. | 4 0 | 1 0 0 |
| Registrars " " " " " .. .. .. | 3 0 | 0 16 0 |
| Examining Officers " " " " .. .. .. | 2 0 | 0 12 0 |
| Officers performing the duty of Superintending Lockers .. .. | 1 6 | 0 7 0 |
| Out-door Officers .. .. .. .. .. .. .. .. | 0 8 | 0 4 0 |
| Clerks—the same rates as in London. | | |
| **OUT-PORTS.** | | |
| Surveyors, or Officers acting in that capacity .. .. .. | 3 6 | 0 15 0 |
| Examining Officers " " " " .. .. .. | 2 0 | 0 12 0 |
| Officers performing the duty of Superintending Lockers.. .. | 1 6 | 0 7 0 |
| Out-door Officers .. .. .. .. .. .. .. .. | 0 8 | 0 4 0 |
| Chief Clerks .. .. .. .. .. .. .. .. | 3 6 | 0 15 0 |
| Clerks with salaries not exceeding £100 per annum | 1 0 | 0 8 0 |
| " " exceeding £100 and not exceeding £200 | 1 6 | 0 10 0 |
| " " " £200 per annum.. .. .. | 2 0 | 0 12 0 |
| Collectors, or Officers acting in that capacity, with salary not exceeding £300 per annum .. .. .. .. .. | 3 6 | 0 15 0 |
| " exceeding £300 and not exceeding £450 per annum .. | 4 0 | 1 0 0 |
| " " £450 per annum, 1s. per hour for every complete £100 per annum of salary. | | |
| Superintendents of Customs and Mercantile Marine .. .. | 2 0 | 0 12 0 |
| Principal Coast Officers .. .. .. .. .. .. .. | 1 6 | 0 7 0 |
| Officers acting in either of the above capacities to receive the respective rates of pay. | | |

OVERTIME, OUT-DOOR DEPARTMENT, OUT-PORTS.

118 The Board have taken into consideration the regulations at present in force at the Out-ports for recording and checking the extra attendance given by the officers
67 of the Out-door Department and the charges made to merchants for such extra attendance; and with a view of establishing a more efficient record and check on these transactions in future—

The Board direct that the following regulations be adopted, viz.:—

*See Order and Memorandum dated 9th June, 69

That a book, according to the annexed specimen,* be kept at each Out-port, or in ports where there are several stations at each station, in which is to be recorded the overtime work of each day, shewing in detail the nature of the work for which the extra attendance was required, *i.e.*, for landing free goods, or dutiable goods, or landing goods before report or entry, or for any operations in or delivery from the warehouse; also shewing the name and rank of each officer so employed, the time the work was commenced and ended, the number of hours each officer attended, the rate charged per hour, and the amount; the entries in the book to be certified as correct by the Surveyor each day:

That the account now rendered at some ports on the back of the request be continued, and that the signatures of the officers for the amounts due to them respectively be taken as at present; but at any port where such a course may be considered to be more convenient, the signatures of the officers may be taken in the last column of the book kept at the station opposite to the sums recorded as due to them:

That the charges for the overtime attendance of the Surveyors be made in conformity with those of other officers, viz.: by dividing the rate payable per hour amongst the various ships when more than one ship is working at the same time:

That the records of the overtime attendance of the officers be inspected weekly by the Collectors, and checked by the request notes :

That two books be provided and used alternately every other week, the one in use to be kept on the station, while the other is under inspection, for which purpose it is to be sent on each Monday morning to the office of the Collector; and

That at Liverpool the weekly inspection of the book of overtime attendance be made by the Inspector General of the Out-door Department.

CAB-HIRE.—In London, officers attending two hours before the legal hour or until mid-night are allowed the following sums for cab-hire: Surveyors and Inspectors of Gaugers, 5s.; Examining Officers and Gaugers, 3s,; and Out-door Officers, 1s. 6d.

RECEIPTS FOR OVERTIME PAYMENTS MUST BE STAMPED.—The Board direct that a receipt stamp be affixed to all acknowledgments for overtime remuneration when the sum payable amounts to £2 or upwards, except at the
V. ports at the Channel Islands and the Isle of Man, to which the Act does not apply.

**17.—Gratuities liable to Income Tax.**—As a general rule, whether
64 expressed at the time or not, all gratuities, or payments in the nature of gratuities, made in respect of the performance of duties in the public service, and in consideration of those duties, are liable to Income Tax; but this rule does not apply to gratuities granted to public officers on their retirement from the public service, when they are not entitled to superannuation allowances.

## Part IV.—Discipline.

23 **18.—Conduct, ages and capacity.**—There is no part of the duty of the Principals of departments in London, and Collectors at the Out-ports, of more
18 importance than a frequent personal supervision of the conduct of all the officers and clerks under their inspection; the Board, therefore, rely upon their zeal and
36 discretion in taking every necessary means for ascertaining not merely the official
1 conduct and character, but the habits and pursuits of every individual over whom they exercise control; and whilst they are impartially to bring under the notice of the Board those who merit approbation, they are also to represent the conduct of others who deserve punishment; specially referring to any circumstances which may affect their integrity or respectability. To promote these objects the following regulations are to be observed, viz.:—

34 A return of the ages and capacities of all the officers and clerks in the Service is to be laid before the Board for the year ending, and immediately after, the 31st of December*.

36 The return is to be forwarded from the Out-ports direct to the Board.

The Board approve of a new form for the annual return of officers' ages and capacities, and also of a form of book to be kept in the Secretary's office as a standing record of the services of each officer and clerk in the Department, shewing the date of birth, previous public service in any other Department, if any; office to which appointed in the Customs, with date of admission and amount of salary, and dates of subsequent promotions, removals or reductions; also containing a summary of charges against the officer, reprimands, &c., on which the Board have adjudicated, as well as of meritorious services specially directed to be noted by the Board.

The Collectors at the Out-ports are to record for their own information similar particulars as regards the officers and clerks serving under them.

**19.—Insolvency, borrowing and lending money, &c.**—The Board in referring to a letter offering money accommodation, received by a clerk from a money lender, enjoin the Principals of Departments to caution the officers and clerks under their control, more particularly those recently admitted to the Establishment, against the fatal effects of indulging in reckless expenditure, and obtaining temporary assistance, which cannot fail to involve them in permanent embarrassment, and ultimately lead to their supersession from the Service; and it having been represented to the Board that there are officers who follow the practice of lending money at exorbitant interest to other officers and clerks on the establishment, the Board refer the Principals of Departments to their G.O.,

No. 98, 1846, on this subject, and direct them to warn the several officers and clerks under their control, against the discreditable practice of lending money at usurious interest, and to apprise them that the Board will visit with severity any case of the nature which may come to their knowledge.

The Principals of Departments are to bring under the immediate notice of the Board any transactions, on the part of officers or clerks, in bills of accommodation, and an example will be made of any person guilty of that offence or of lending money at usurious interest to a brother officer or clerk.

The Board while referring to the numerous instances in which officers have been concerned in borrowing money on bills in contravention of G.O. 20 June, 1840, express their extreme displeasure at the practice, which, in their opinion, is in a great measure attributable to the facilities which loan societies, money lenders and others afford, and the Board after commenting on the disastrous consequences resulting from this practice, and from the habits of extravagance encouraged thereby, call attention to their several minutes on the subject, and notify their desire to impress upon the Heads of Departments the necessity of the utmost vigilance on their part, so that the Board may have early information of any case in which there may be reason to suppose that any officer or clerk is in any manner contravening the regulations; and in order that no ground may exist for the plea of ignorance of the Board's directions in the matter, the Heads of Departments are to take care that every person on his admission to office is duly apprised of this Minute and of the several other Minutes and Orders having reference to officers under pecuniary embarrassment.

RULES LAID DOWN BY THE TREASURY.—The Lords of the Treasury after referring to the practice which is found to prevail to some extent among members of the Service of putting their names to what are called accommodation bills, and thus getting themselves involved in the pecuniary difficulties of others, comment on the disastrous consequences of such a course, and proceed to state that,

> "Appointments in the Civil Service, at the very outset, are now made the reward of merit. Promotion by merit is the established rule in the Service, and to every young man who becomes the servant of the Crown in the Civil Service, a way is open to independence and even eminence."

Their Lordships then lay down the following rules for the guidance of departments subordinate to the Treasury.

1.—That it is to be understood that serious pecuniary embarrassment from whatever cause, must be regarded as a circumstance which necessarily has the effect of impairing the efficiency of a public servant, and of rendering him less valuable than he would otherwise be.

2.—That such embarrassment, if occasioned by imprudence or other reprehensible cause, will be held to be an offence, as affecting the respectability of the Service, and the trustworthiness of the individual; any person who has so conducted himself will be considered to have forfeited that honourable position in the Service which is necessary to give him a claim to promotion or increase of salary from length of service; and these benefits will not be permitted to accrue to him again until he shall have relieved himself from the discredit of such a position. Aggravated cases of this description will be noticed whenever they become known; and such measures will be taken either in the manner above adverted to, or in a manner more summary and severe, as the circumstances may appear to deserve.

3.—That the mere fact, under whatever plea, of becoming a party to accommodation bills, whether for his own purposes, or for another person, and whether resulting in pecuniary embarrassment or not, will subject a Civil Servant to the consequences described in the preceding paragraph.

4.—That in the event of any Civil Servant being arrested, or being adjudicated a bankrupt, or entering into a composition with his creditors under the Bankruptcy Act, he will, on the fact being known, be suspended from duty and salary, and will not be reinstated unless, after examination of the facts and of the schedule prepared by the Court, it shall appear that his difficulties have been occasioned by unavoidable misfortunes, and

not by extravagance or culpable improvidence, or unless the case shall be characterized by previous circumstances of extenuation.

5.—That any person who shall not immediately on his being arrested, or proceedings being taken with a view to bankruptcy, inform the Head of his Department of the fact, shall, upon its becoming known, be removed from the Service without any expectation of being reinstated.

**Prohibitions.**

**20.—Officers not to accept fees, &c.**—If any officer, clerk, or other person acting in any office or employment in or belonging to the Customs shall accept any fee, perquisite or reward, whether pecuniary or otherwise, directly or indirectly from any person (not being a person appointed to some office in the Customs) on account of anything done or omitted to be done by him or in any way relating to his office or employment, except such as he shall receive under permission of the Commissioners of the Treasury, such officer, &c., so offending shall, on proof thereof to the satisfaction of the Commissioners of Customs be dismissed from his office.

*Collusive seizures, receiving bribes, &c.—See Smuggling.*

**21.—Erasure.**—Officers are prohibited from issuing official documents with erasures or alterations in the material part thereof, such as the names of the
782 merchant or vessel, the port or country of import or export, or the quantity or
787 description of goods. If, however, in the hurry of business trivial errors are made in unimportant portions of the documents, they may be cancelled by
788 drawing a line through the erroneous words, the correction being inserted in a legible manner over or under the alteration, and attested by the initials of the officer making it, and of others whose duty it is to sign the document; but officers are enjoined to use their best endeavours to prevent occasion for any alterations, which in themselves are a reflection on their conduct.

**22.—Private business.**—From employing weighers on private business.

1 From the performance of work for the Bill of Entry Office during official hours. The officers and clerks to devote their official hours to official work.

**23.—Corporate offices.**—From holding corporate offices, whether as a magistrate in a corporation or otherwise.

& 25 **24.—Information to foreign authorities.**—From giving information at any time to foreign authorities, unless the application for such information be
18 made through the regular channel of Her Majesty's Secretary of State for Foreign affairs.

**25.—Information to the public press.**—From communicating information derived from official sources to the public press.

**26.—Purchases at Customs sales.**—From making purchases at Customs sales; and from buying or selling goods in the bonded warehouses under their charge.

708 **27.—Compromising assaults.**—From compromising assaults committed upon them whilst in the execution of their duty.

16 **28.—Agencies.**—From holding agencies to loan, insurance or other companies.

**29.—Trading.**—From keeping a house of public entertainment, or a shop for the sale of customable or exciseable goods or of any goods manufactured on the premises; nor are they to keep any establishment requiring any skilled or personal labor to manage; neither are they to trade as merchants or brokers, nor to be concerned in shipping, nor to participate in any emolument arising from such occupation: this prohibition refers also to glut and extra officers.

**30.—Collecting subscriptions among inferior officers.**—The
85 superior officers are prohibited from undertaking to collect, or promoting the collection of subscriptions for any purpose whatever amongst the officers of a
89 lower grade.

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T.O. 28 May 1825
27 May, '26 and 10
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Wildman p. 69

**31.—Giving Certificates of Character.**—No certificate of character is to be granted by an officer to any person belonging to or who may have left the Service without the Board's previous sanction being obtained.

**32.—Private applications soliciting the promotion of Officers forbidden.**—The Chairman states to the Board that since his appointment he has received numerous applications from noblemen and gentlemen soliciting the promotion of Officers and Clerks in the Service; and it appears that other Members of the Board have frequently received similar applications.

There can be no doubt that in most, if not in all of these cases, the application have been made at the instance of the respective Officers and Clerks, in direct contravention of their instructions and the Board's General Orders upon the subject.

The Board are determined that promotion in the department shall be governed solely by good conduct, efficiency, and length of service, and that they will not allow their recommendation to the Treasury to be influenced in any degree by any applications or representations which may be made to them by persons unconnected with the department. Such applications are therefore not only irregular, and in violation of the recorded Orders and regulations of the Service, but useless for their object; they tend also to embarrass the discretion of the Board, inasmuch as in any case in which an Officer would be entitled to promotion on his own merits, application made in his favor by influential persons affords ground for suspicion that the selection of the Officer has been influenced in some degree by private consideration, and that without the exercise of such interest the claims of the Officer would have been passed over; a suspicion which, however unjust and unfounded it may be, cannot fail to weaken in the minds of the Officers of the department, that confidence in the justice and fair dealing of the Board, which the Commissioners are most desirous to possess. The Commissioners will at all times be ready to receive and take into consideration representations from Officers in the department addressed to the Board officially; but they think it right to apprise the Officers and Clerks throughout the Service, once more, and in the most formal manner, that private applications from Officers themselves, or from other persons on their behalf, addressed to individual Members of the Board, are expressly interdicted; and that the same will not only have the effect of retarding the promotion of the parties, but subject them to the Board's severe displeasure.

The Board have further to acquaint the officers that that they will consider any private application for promotion to have emanated from the party in whose behalf the same shall be made; and he will be held answerable for a breach of this regulation, unless he can satisfy the Board that he had no knowledge thereof directly or indirectly.

T.O. 30 Oct. & G.O. 13 Nov. 1840

**33.—Officers not to procure recommendations from Merchants, Magistrates, &c.**—An officer who held the situation of Landing Waiter and Tide Surveyor at an out-station where the business had so much increased as to justify the title of that office being changed to that of Sub-Controller, &c., having procured recommendations to the Lords of the Treasury from the merchants and others of the place in his favour, with a view to an augmentation of his salary; their Lordships, whilst sanctioning the establishment of the situation of Sub-Controller, with an increased salary, concurred in the Board's recommendation that the Officer in question should not be allowed to hold that situation, but be removed to another port. They at the same time expressed their disapprobation at the course he had taken in obtaining recommendations from merchants for an increase of his salary, and directed that an intimation be given to every officer, "that their Lordships will not fail to visit with marked displeasure such a practice as tending to interfere with the interests of the service." Their Lordships have also signified their disapprobation at the conduct of a Controller at an out-port, who had procured a recommendation, with testimonials, from the Magistrates of the place, submitting his fitness for the situation of Collector, then vacant.

T.O. 7 Dec. 1841 & G.O. 5 Jan. 1842

**34.—Misconduct, bar to promotion.**—In submitting the names of Officers and Clerks for promotion, it is the duty of Principals to bring prominently under the notice of the Board all the circumstances affecting the character and conduct of the parties, whether such circumstances are recorded in the return of ages and capacities or not; and it is to be understood throughout the service, that any transaction of a discreditable nature, pecuniary embarrassment, neglect of duty,

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or other misconduct will be held by the Board sufficient to justify them in withholding promotion from Officers or Clerks, even in the lower grades of the Service in which promotion has usually proceeded by seniority, unless it shall appear that the parties have, by continued good conduct and increased zeal and activity in the discharge of their duties, subsequently entitled themselves to favourable consideration.

**35.—Limitation of claims for priority.**—An application having been made by a Clerk, claiming priority over certain other Clerks who had, ten years before, been placed above him on the establishment, the several officers and clerks
41 to be apprised that applications of this nature will not be considered by the Board after the expiration of four months from the period when the party shall have been placed in that position from which he claims to be raised.

**36.—Exchange of situations.**—Officers or Clerks wishing an interchange of situations are to make a declaration that no pecuniary or other con-
14 sideration has passed, or is to pass between them on account of the exchange they seek.

**37.—Applications to the Treasury.**—The Lords of the Treasury desire that it may be understood that henceforth, as a general rule, no application in relation to increased pay or allowances (or for promotion where it rests with the Treasury) will be entertained unless transmitted through the head of the department to which the applicant belongs. In the case of a department subordinate to the Treasury, if the head of the department should refuse to forward such an application, their Lordships will not absolutely object to receive it direct from the subordinate officer; but a copy of the statement of the refusal must accompany it, and it will rest with their Lordships to consider whether the communication is one which should be addressed to them. *For further observations see this Order, see also G.O. No.* 28 1867.

**38.—Retirement.**—*See also Superannuation.*—COMMISSIONS TO BE
V. DELIVERED UP.—Whenever any officer or other person in the Service or employ-
8 ment of the Customs, and having a commission or deputation from the Commissioners of that Revenue, shall cease to be employed in such service, and shall for the space of one week after he shall cease to be in such service or employment neglect or refuse to deliver up such commission or deputation, every such person shall be liable to be proceeded against for such offence before any Justice of the Peace, who is hereby authorized, upon conviction of such offender, to sentence him to imprisonment in any gaol until the offender shall deliver up such commission or deputation, or otherwise account for the same to the satisfaction of the Commissioners of Customs.

**39.—Resignations.**—No resignation is to be accepted, until it has been
34 ascertained, and certified, that the officer tendering his resignation is not under charge for any offence.

**40.—Uniform.**—The Board direct that the uniforms and caps herein described be worn by the different classes of Officers belonging to the Out-door Department of the Customs in London and at the several Out-Ports, in lieu of those prescribed by former Orders.

SURVEYORS AND ASSISTANT SURVEYORS.—*Coat.*—Blue cloth frock, double-breasted, crown buttons, sleeve ornamented with black braid.

*Waistcoat.*—Blue cloth, single-breasted, crown buttons.

*Trousers.*—Blue cloth.

*Cravat.*—Black silk.

*Cap.*—Blue cloth, straight enamelled peak, black oak leaf band, ornamented with gold device, with the crown in the centre, and one gold lace band around the cap underneath the gold device.

*Cap-cover.*—Plain oil-silk.

*Overcoat.*—Blue pilot cloth great coat or pea jacket, double-breasted, crown buttons.

ACTING SURVEYORS.—Blue cloth frock double-breasted, crown buttons, sleeve ornamented with gold cord in a twist.

*Waistcoat.*—Blue cloth, single-breasted, crown buttons.

*Trousers.*—Blue cloth.

*Cravat.*—Black silk.

*Cap.*—Blue cloth, straight enamelled peak, black oak-leaf band, gold crown on the front, and a gold button on the top, a gold lace band around the cap under the crown.

*Cap-cover.*—Plain oil-silk.

*Overcoat.*—Blue pilot cloth great coat, double-breasted, crown buttons.

EXAMINING OFFICERS.—*Coat.*—Blue cloth frock, double-breasted, crown buttons, sleeve ornamented with gold cord in a twist.

*Waistcoat.*—Blue cloth, single-breasted, crown buttons.

*Trousers.*—Blue cloth.

*Cravat.*—Black silk.

*Cap.*—Blue cloth, straight enamelled peak, black oak leaf band, gold crown on the front, and a gold button on the top.

*Cap-cover.*—Plain oil-silk.

*Overcoat.*—Blue pilot cloth greatcoat, double-breasted, crown buttons. When on rummaging duty the option of wearing blue pilot cloth pea-jacket.

ACTING EXAMINING OFFICERS AND ASSISTANT EXAMINING OFFICERS.—*Coat.* Blue cloth frock, single-breasted, crown buttons. Two buttons on the cuff.

*Waistcoat.*—Blue cloth, crown buttons.

*Trousers.*—Blue cloth.

*Cravat.*—Black silk.

*Cap.*—Blue cloth, black oak leaf band, with a gold crown in front and a gold button on the top, and straight peak.

*Cap-cover.*—Plain oil silk.

*Overcoat.*—Pilot cloth pea-jacket, double-breasted, crown buttons.

OUT-DOOR OFFICERS.—*Coat.*—Blue cloth frock, double-breasted, with five gilt buttons on each side, and two behind at the waist. The buttons with the word "Customs" in a garter, "V.R." in the centre and crown above.

*Waistcoat.*—Blue cloth, gilt buttons, with the word "Customs" in a garter with "V.R." in centre and crown above.

*Trousers.*—Blue cloth.

*Cravat.*—Black silk necktie.

*Cap.*—Blue cloth, with the word "Customs" in a garter, with "V.R." in the centre and crown above, embroidered on the front. When employed at railway baggage stations the word "Customs" must be embroidered in gold on the front of the cap instead of the above ornament.

*Cap-cover.*—Oil silk, with "H.M.C." in gold Italian letters intertwined, each letter to be 1 inch in height, and the thick strokes to be ¼th-inch broad, the whole cipher to be 1½ inch broad. This cipher to be immediately renewed whenever it may become effaced.

*Overcoat.*—Blue pilot cloth great coat, double-breasted, five gilt buttons on each side, two on the back at the waist, and three on the back seam of the cuff. The buttons with the word "Customs" in a garter, and "V.R." in the centre and crown above.

BOATMEN.—*Jacket.*—A double-breasted jacket (known as a monkey jacket) of blue cloth, five gilt buttons on each side with the word "Customs" in a garter with "V.R." in the centre and crown above.

*Waistcoat.*—Blue cloth, gilt buttons with the word "Customs" in a garter, with "V.R." in the centre and crown above.

*Trousers.*—Blue cloth.

*Cravat.*—Black silk necktie.

*Cap.*—Blue cloth, with the word "Customs" in a garter, with "V.R." in the centre and crown above, embroidered on the front.

*Cap-cover.*—Oil silk, with "H.M.C." in gold Italian letters intertwined, each letter to be 1 inch in height, and the thick strokes to be ¼th inch broad, the whole cipher to be 1½ inch broad. This cipher to be immediately renewed whenever it may become effaced.

*Overcoat.*—Blue pilot cloth monkey jacket, double-breasted, five gilt buttons each side, with the word "Customs" in a garter, with "V.R." in the centre and crown above.

The Board are of opinion that it would be attended with much advantage, both to the service and the public, if all the Officers belonging to the Out-door Department wore uniform clothing and Caps when on duty. They already require all Officers promoted to be Surveyors, Assistant Surveyors, and Examining Officers in London to wear uniform, and now direct that Officers who may be hereafter appointed to the rank of Surveyor, Assistant Surveyor, Examining Officer, and Assistant Examining Officer, at the Out-Ports do conform to the like practice. They therefore apprize the several Officers eligible for advancement to such offices, that it will be made a condition to their future promotion that they shall thereupon wear uniform clothing.

All officers who are required to wear uniform by this or any previous Minute, or who may elect to do so, are to adopt the dress and cap hereby approved for their respective classes.

APPLICATIONS FOR CLOTHING.—The Collectors are to forward to the Board, in triplicate, size rolls for great coats and monkey jackets, for the officers at their respective ports, with the view of those articles being supplied through the Army Clothing Establishment, in London. They are also, on the receipt of any clothing, to apprize the Board thereof at the time, stating whether the same was packed in a case or otherwise. The application is to be made in the form directed by G.O. No. 101, 1867.

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**Omagh, an Excise General Warehouse,** Warehouse-keeper, J Donnelly.

**Orford,** co. Suffolk, is situated on the river Alde, and included in the port of Woodbridge; *which see.*

**Orkney Islands.**—*See Kirkwall.*

**Overdrawing.**—*See Fortifying, also Racking.*

**Overside Delivery of Goods.**—*See Importation article.*

## Padstow, Port of. P.W.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 18 | 1,866 | 1 | 276 | 712 | 37,459 | 16 | 1,445 | .. | .. | 250 | 13,867 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 124 | 9,175 | 1 | 11 | 125 | 9,186 | 3 | 257 | .. | .. | 3 | 257 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 119

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £11,867 | £7,260 | £13 |

Padstow, a port situated on the N.W. coast of Cornwall, near the mouth of the river Camel. Imports: wood goods, salt, wheat and flour. Exports: China clay and slate. Coasting trade inwards: coal and manure; outwards: clay, iron, copper, and lead ores, slates and barley.

**Customs Establishment.**

*Superintendent of Customs & Mercantile Marine.*—JAMES H. REDFERN.

*O.D.O.—Second Class.*—J. R. Beatt.

CREEK: Newquay; P.C.O., Thomas G. Huxtable.

**No Bonded Warehouse.**

**Paisley**, co. Renfrew. **An Excise General Warehouse.**

**Par**, a harbour on the south coast of Cornwall. Imports: wood goods. Exports: China clay.

**Passenger Ships.**—*See Ships, survey of.*

**Passengers.**

THE PASSENGERS' ACTS ARE:—

P.A. 1855 — The Passengers' Act, 1855:—18 & 19 V. c. 119.

P.A. 1863 — The Passengers' Act Amendment Act, 1863:—26 & 27 V. c. 51.

P.A. 1870 — The Passengers' Act Amendment Act, 1870:—33 & 34 V. c. 95.

P.A. 1855 s. 3 — Definition of terms used in the Acts.

s. 4 — To what vessels and voyages the Acts extend.

ss. 6 & 7 — Appointment of Emigration Commissioners.

M.S.A. 1872 s. 5 — Transfer to Board of Trade of powers and duties of Emigration Commissioners.

P.A. 1855 s. 6 — Appointment of Emigration Officers.

s. 9 — Duties of Emigration Officer may be performed by his assistant, or, at any port where there is no such Emigration Officer or assistant, or in their absence, by the Chief Officer of Customs for the time being at such port.

s. 10 — The Masters of all ships intended for the carriage of passengers to afford facilities to Emigration Officers and H.M. Consuls; penalty in default, £50.

No passenger ship to clear without certificate from Emigration Officer, nor until Bond has been given to the Crown to comply with the provisions of this Act.

72 Transfer to the Board of Trade of powers of Secretary of State under Passengers' Act.

3 Passenger ship proceeding to sea without such certificate or without bond having been given, or if having put back into a port of the U.K. damaged, she proceeds without certificate, required by s. 50 (Passengers' Act, 1855) such ship to be forfeited, and may within two years be seized by any Officer of Customs.

5 Passengers not to be carried on more than two decks.

Space to be allotted to passengers, *also P.A.* 1863, *s.* 5.

16 & 17 V. c. 84. Passages of natives of Asia or Africa.

**Passengers' Lists.**—The Master of every ship, whether a "passenger ship" or otherwise, carrying passengers on any voyage to which this Act extends, shall, before demanding a clearance for such ship, sign two lists, made out according to the forms contained in schedule, B., correctly setting forth in the manner therein directed the name and other particulars of the ship, and of every passenger on Board; and the said lists, when countersigned by the Emigration Officer, where there is one at the port, shall be delivered by the Master to the Officer of the Customs from whom a clearance of such ship shall be demanded, and such officer shall thereupon also countersign and return to the Master one of such lists, hereinafter called the "Master's list," and the said Master shall note in writing on such last-mentioned list, and on any additional lists to be made out as next hereinafter provided, the dates and supposed cause of death of any passenger who may die, and the date of birth and the sex of any child who may be born on the voyage, and shall exhibit such last mentioned list, with any additions which may from time to time be made thereto, as hereinafter directed, to the Chief Officer of Customs at any port or place in H.M. Possessions, or to H.M. Consular Officers at any foreign port at which the said passengers or any of them shall be landed, and shall deposit the same with such Officer at the final port or place of discharge, and such Officer of Customs or Consul shall thereupon transmit the particulars to the Registrar General of Births, Deaths and Marriages in England who shall fill the same and enter a copy in the Marine Register Book: penalty on Master for non-compliance or false return, n.e. £100 nor less than £5.

If at any time after such lists have been delivered, any additional passenger shall be taken on board, in every such case the master shall add to the "Master's list" the names, &c., of every such additional passenger and shall also sign a separate list, made out with all the aforesaid particulars, and this list, when countersigned by the Emigration Officer, where there is one at the port, shall together with the "Masters' List," to which such addition shall have been made, be delivered to the Chief Officer of Customs, who shall countersign the "Master's list," and return the same to the Master, and shall retain the separate list, and so on in like manner where any additional passenger may be taken on board; or if no Officer of Customs shall be stationed at the port or place where such additional passenger or passengers may be taken on board, the said lists shall be delivered to the Officers of Customs at the next port or place at which such vessel shall touch or arrive, and where any such officer shall be stationed, to be dealt with as before mentioned: provided that when any additional passengers shall be taken on board the Master shall obtain a fresh certificate from the Emigration Officer of the port that all the requirements of this Act have been duly complied with, before the ship shall proceed to sea; penalty in default n.e. £50 nor less than £5.

3 Cabin passengers to be included in the passenger lists.

5 Penalties on stowaways and persons assisting them, *also P.A.* 1863, *s.* 7.

Survey of passenger ships.

Construction of beams and decks.

Arrangement and size of berths.

As to the numbers and sizes in berths.

Berths not to be removed till the passengers have landed.

Space to be allotted as an hospital.

Construction of and numbers of privies.

s. 26 As to light and ventilation.

s. 27 As to Boats, life-boats, anchors and fire engines.

s. 28 Efficiency of the crew.

s. 29 Prohibited articles for cargo and ballast, also the stowage of cargo. *See P.A.* 1863, s. 8.

P.A. 1870 s. 3 Any one of H.M. Principal Secretaries of State may, by order under his hand authorize the carriage as cargo in any passenger ship (subject to such conditions and directions as may be specified in the order) of Naval and Military Stores for the Public Service, and such store may, notwithstanding anything contained in the principal Act, be carried accordingly in such passenger ship.

Such order to be addressed to the Emigration Officer at the port of clearance, and to be by him countersigned and delivered to the Master of the passenger ship to which it refers, and to be delivered up by the Master to the Chief Officer of Customs at the port where the stores are discharged.

s. 30 Computation as to length of voyage.

s. 31 Provisions and water to be surveyed before the clearance of ship; provisions for the crew not to be inferior to those for the passengers.

s. 32 Power to Emigration Officers to reject and mark bad provisions, and to direct the same to be landed, and penalty on re-shipping the same.

s. 33 Water tanks or casks to be approved by the Emigration Officer.

s. 34 Provisions for touching at intermediate ports to fill up water.

ss. 35, 36, 37 Dietary arrangements, *also P.A.* 1863, *ss.* 9 & 10

s. 38 Passengers' stewards.

s. 39 Passengers' cooks.

s. 40 Interpreters.

s. 41 Cases in which a medical man must be carried.

s. 42 Qualification of medical men.

s. 43 Medicines and medicinal comforts.

s. 44 Medical inspection of passengers and medicines.

s. 45 Relanding passengers on account of sickness or for purifying ships.

s. 46 Return of passage money to passengers relanded on account of sickness; *see also P.A.* 1863, *s.* 11.

s. 47 Subsistence in case of detention; *see also P.A.* 1863, *s.* 11.

s. 48 Return of passage money and compensation to passengers when passages are not provided to contract; *see also P.A.* 1863, *s.* 18.

s. 49 Subsistence in case of detention; *see also P.A.* 1863, *s.* 11.

s. 50 If any "passenger ship," shall after clearance be detained in port for more than seven days, or shall put into or touch at any port or place in the U.K., she shall not put to sea again until there shall have been laden on board, at the expense of the Owner, Charterer, or Master of such ship, such further supply of pure water, wholesome provisions of the requisite kinds and quantities, and medicinal comforts and stores, as may be necessary to make up the full quantities of those articles required to be laden on board for the intended voyage, nor until any damage she may have sustained shall have been effectually repaired, nor until the Master of the said ship shall have obtained from the Emigration Officer or his assistant, or where there is no such officer, or in his absence, the Officer of Customs at such port or place, a certificate to the same effect as that required to enable the ship to be cleared out; penalty on Master for default, n.e. £100 nor less than £50. And if the Master of any "passenger ship" so putting into or touching at any port or place, as aforesaid, shall not within twelve hours thereafter report, in writing, his arrival, and the cause of his putting back, and the condition of his ship, and of her stores and provisions, to the Emigration Officer or, as the same may be, to the Officer of Customs at the port, and shall not produce to such officer the official or "Master's list" of passengers, he shall for each offence be liable to a penalty n.e. £20 nor less than £2.

If any passenger ship shall be wrecked or otherwise rendered unfit to proceed
53 on her intended voyage, while in any part of the U.K., or after the commencement of the voyage, and if the passengers or any of them, shall be brought back to the U.K., or if any passenger ship shall put into any port or place in the U.K., in a damaged state, the Master, Charterer. or owner shall, within 48 hours thereafter, give to the nearest Emigration Officer, or in the absence of such officer to the Chief Officer of Customs, a written undertaking to the following effect: that is to say, if the ship shall have been wrecked, or rendered unfit as aforesaid to proceed on her voyage, that the Owner, Charterer, or Master thereof shall embark and convey the passengers in some other eligible ship, to sail within six weeks from the date thereof to the port or place for which their passages respectively had been previously taken; and if the ship shall have put into port in a damaged state, then that she be made seaworthy, and fit in all respects for her intended voyage, and shall within six weeks from the date of such undertaking, sail again with her passengers; in either of the above cases the Owner, Charterer, or Master shall, until the passengers proceed on their voyage, either lodge and maintain them on board in the same manner as if they were at sea, or pay to them subsistence money after the rate of 1s. 6d. per day for each statute adult, unless the passengers. shall be maintained in any hulk or establishment under the superintendence of the Emigration Commissioners (Board of Trade) in which case the subsistence money shall be paid to the Emigration Officer at such port or place. If the substituted ship or damaged ship, as the case may be, shall not sail within the time prescribed as aforesaid, or if default shall be made in any of the requirements of this section, such passengers respectively, or any Emigration Officer in their behalf, shall be entitled to recover, by summary process, as in the said Passengers' Act, 1855, is mentioned (sec. 73) all monies which shall have been paid by or on account of such passengers or any of them for such passages from the party to whom or on whose account the same may have been paid, or from the Owner, Charterer or Master of such ship, or any of them, at the option of such passengers or Emigration Officer; provided that the said Emigration Officer may, if he shall think it necessary, direct that the passengers shall be removed from such damaged passenger ship, at the expense of the Master thereof; and if after such direction any passenger shall refuse to leave such ship, he shall be liable to a penalty n.e. 40s., or to imprisonment n.e. one calendar month.

55 Secretary of State, Governor of Colonies, or at foreign ports H.M. Consuls may repay the expenses of passengers picked up at sea; *see also* P.A.A. 1863, ss. 15 & 16.

Insurance of passage money not to be void on account of the nature of the risk.

Penalty on wrongfully landing passengers.

Passengers to be maintained for 48 hours after arrival.

Passengers' right of action preserved, *see also* M.S.A. 1862, s. 56.

Her Majesty may by order in Council prescribe rules for carrying out the purposes of the Act.

Surgeon or Master to exact obedience to rules and regulations.

Emigration Commissioners (Board of Trade) to prepare an abstract of the Act and of Orders in Council: such abstract to be posted up in each ship; penalty on Master for neglect, and on persons for defacing the abstract.

Sale of spirits prohibited on board passenger ships.

Before any passenger ship shall clear out and proceed to sea, the Master together with the Owner or Charterer of the ship, or in the event of the absence of such Owner or Charterer, or if the Master be the Owner or Charterer, one other good and sufficient person to be approved by the Chief Officer of Customs at the port of clearance, shall enter into a joint and several bond in the sum of £2,000 to H.M.; *see also P.A.A.* 1863, *s.* 17, *below.*

It shall be the duty of the Chief Officer of Customs at the port of clearance of any passenger ship, bound to any B.P., to certify on one part of such bond that it has been duly executed, and to forward the same by post to the Colonial Secretary of the Colony to which the ship may be bound; *see also P.A.A.* 1863, *s.* 17, *below.*

In the absence of agreement to the contrary the owner to be responsible in respect of default; *see also P.A.A.* 1863, *s.* 17, *below.*

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|---|---|
| P.A. 1[illegible] s. 67 | [illegible] Owners and the Charterers of a passenger ship made in the [illegible] required to be given by the third sec. of the Passengers' Act, 1855, and [illegible] £[illegible]. |
| s. 68 | No person to act as Passage Broker without a licence. |
| s. 69 | The [illegible] of Passage Brokers licences. |
| s. 69 | Passage Brokers [illegible] except those expressly appointed by [illegible] who [illegible] their appointment on demand. |
| s. 70 | Penalty on persons fraudulently inducing others to engage passages. |
| s. 71 | Contract tickets. |
| s. 72 | Penalty [illegible] any one to part with contract tickets. |
| s. 73 | [illegible] penalty for a breach of a contract. |
| s. 74 | Penalty on Crimp Passengers and on Masters, &c., omitting to produce contract tickets. |
| s. 75 | Penalty on persons acting as "Emigrant Runners," without licence and badge, and on Passage Brokers employing them. |
| s. 76 | Mode of licensing and protecting "Emigrant Runners." |
| s. 77 | [illegible] |
| s. 78 | Penalty on [illegible] and on persons unlawfully using badges. |
| s. 79 | How fees and badges may be obtained. |
| s. 80 | Emigrant runners [illegible] remuneration from any Passage Broker unless acting with his written authority, nor from emigrants for procuring their passage. |
| s. 81 | [illegible] to be certified by Brokers and sent to Emigration Officers. |
| s. 82 | Dock authorities [illegible] regulating the landing and embarkation of emigrants, and emigrant porters. |
| s. 83 | Penalty for personating or falsifying documents to obtain passages from the Emigration Commissioners, Board of Trade *see also* M.S.A., 1872, s. 6. |
| s. 84 | Recovery of penalties. |
| s.s. 84 to 94 | Legal proceedings in respect of this Act. |
| s. 95 | Colonial voyages defined. |
| s. 96 | This Act to apply to all colonial voyages except as relates to matters herein named. |
| s. 97 | Governor of Colonies may, by proclamation, declare length of voyage, and prescribe scale of diet, medicines and medicinal comforts. |
| s. 98 | Provision for survey of ships in the Colonies, and for appointing Surveyors thereto. |
| s. 99 | Power to the Governor-General of India in Council to adopt the Act, &c. |
| s. 100 | The Master of every ship bringing passengers into the U.K. from any place out of Europe, and not within the Mediterranean Sea, shall within 24 hours after arrival, deliver to the Emigration Officer or his assistant, or in their absence to the Chief Officer of Customs at the port of arrival, a correct list signed by such Master, and specifying the names, ages and callings of all the passengers embarked, and also the port or ports to which they respectively may have embarked, and showing which, if any of them, may have died, with the supposed cause of death, or been born on the voyage; and if any Master shall fail to deliver such list, or if the same shall be wilfully false, he shall be liable to a penalty n.e. £50. *Such Emigration, &c.* [Rep. by 37 & 38 V. c. 88.]—*See last paragraph of this article.* |
| s. 101 | Penalty on Master for having on board a greater number of persons than prescribed by sec. 14. |
| s. 102 | Provisions and water to be issued to passengers brought into the U.K. the same as in ships carrying passengers from the U.K. |
| s. 103 | Schedules to be part of the Act. |

& 38 V. 88

NOTE.—The Registration of Births and Deaths Act, 1874, provides new regulations with regard to the record, return, and registry of births and deaths taking place at sea; and repeals ss. 278 & 282 M.S.A., 1854, so far as they relate to the entry of any birth or death; it also repeals sec. 16 of the P.A., 1855, from the words "and the said Master shall note," to the words "Marine Register Book," as quoted in p. 415; and sec. 100 from "such Emigration or Customs Officer," to the end of the section.—*See Sea, Registration of Births and Deaths at.*

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## Patent Medicines, G.B.

The Acts relating to the preparation and sale of patent medicines are 31 G. II. c. 32., 55 G. III. c. 19., and 42 G. III. c. 56.

By these Acts, every person being the proprietor, maker or compounder of, and every person vending or exposing for sale, or keeping ready for sale, any drugs or other preparations or compositions whatever, used or applied externally or internally as medicines or medicaments for the prevention, cure or relief of any disorder or complaint incident to, or in any wise affecting the human body, must take out an annual licence.

The licence to be dated the day it is issued, and to continue in force until the 1st of September following.

One licence will authorise the sale in two or more shops occupied by the same person, if notice be given when the licence is taken out; but if one shop is so situated as to be liable to a higher duty than the other, such higher duty must be paid.

Licences are not to be granted for less than a whole year's duty.

A penalty of £20 is incurred by any person selling without a licence medicines liable to a stamp duty.

W. IV. 7 s. 3 3. III. s. 5 & 4

Artificial mineral waters, and waters impregnated with soda or mineral alkali, or with carbonic acid gas, and all compositions in a liquid or solid state, to be used for the purpose of compounding or making any of the said waters; and articles of confectionery, unless sold as medicines, or as beneficial for the prevention, cure or relief of any distemper, malady, ailment or disorder incident to or in any wise affecting the human body, are exempt from duty.

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## Pawnbrokers, U.K.

3. III. .48

Every person exercising the business of a pawnbroker must take out a licence.

36 V. .93

Every person who keeps a shop for the purchase or sale of goods or chattels, or for taking in goods or chattels by way of security for money advanced thereon, and who purchases or receives or takes in goods or chattels and pays, or advances, or lends thereon any sum of money not exceeding £10, with an

understanding that those goods or chattels may be afterwards redeemed or re-purchased on any terms, must take out a licence.

The uniform rate for a pawnbroker's licence is £7 10s. per annum.

A pawnbroker is required to exhibit in a conspicuous part of his shop a table of rates allowed to be charged by the Pawnbrokers' Act, 1872.

Pledges are redeemable within twelve months and seven days.

Special contract pawn tickets are exempt from stamp duty.

Every person commencing business after the 31st December, 1872, must obtain annually a certificate from a Magistrate, if within the Metropolitan Police District, or if elsewhere, from a Stipendiary Magistrate or the Justices of a Petty Sessional Division, before he can have granted to him the proper Excise licence.

Persons licensed before the above mentioned time are exempted from the obligation of taking out the Magistrate's certificate, and the same exemption is extended to the Executors, Administrators, Assigns and Successors of such persons.

It has also been decided that a pawnbroker licensed before the 1st January, 1873, is entitled to take out Excise licences at any time for additional shops, without obtaining the certificate from the Magistrates or Justices of the Peace.

A separate licence must be taken out for each house, shop, or place, at which goods or chattels are taken in pawn; but one licence is sufficient for persons in partnership and carrying on the business of a pawnbroker in one house, shop or tenement only.

10 & 31 V. c. 90
25 G. III. c. 48 ss. 7, & 8

Pawnbrokers' licences expire on the 31st July annually. All such licences issued after the 31st July and before the 31st September in any year are to be dated 1st August, those granted at any other time are to be dated the day on which granted.

9 G. IV. c. 40 s. 12

Licences cannot be granted for a proportional part of a year.

The penalty for acting as a pawnbroker without licence is £50.

Pawnbrokers dealing in articles of gold or silver plate or taking in or delivering out pawns of such plate, or trading in or taking in pledge any articles of gold or silver of whatever weight, must take out plate dealers' licences at the higher rate of duty.—*See Plate.*

9 G. III. c. 69 G. IV. c. 6 & 6 V. Inchoad.

All articles sold or taken in pawn and alleged to be composed wholly or in part of gold or silver, are, so far as regards licences, to be deemed to be composed of gold or silver respectively.

10 & 31 V. c. 90

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**Peel**, Isle of Man, is situated on a bay 11 miles west of Douglas. Ship building and net manufacturing are carried on here. Peel is included in the port of Douglas; *which see.*

**Pembrey**, co. Caermarthen, a harbour situated on the north coast of the Burry inlet, and about 5 miles north west of Llanelly, about a mile nearer to which is Burryport, which possesses a harbour and wet dock. Imports: lead ore and pit props, and lead and copper ore coastwise. Exports: coal and culm. Both places are included in the port of Llanelly; *which see.*

**Pembroke**, co. Pembroke, a harbour on the south east side of Milford Haven; it possesses a large naval dockyard, and ship-building is also carried on by private firms. The Waterford steamers discharge their cargoes at Neyland on the opposite side of the Haven. Imports: timber, iron ore, potatoes, &c. It is included in the port of Milford; *which see.*

**Penryn**, co. Cornwall, is situated on the river Penryn. Imports: cattle and wheat. Exports: granite, china clay, and china stone.

There is an **Excise General Warehouse** at Penryn.

**Pentuan**, a harbour on the south coast of Cornwall. The chief trade is the exportation and shipment coastwise of china clay.

## Penzance, Port of. P.Z.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 102 | 9,782 | .. | .. | 757 | 63,957 | 80 | 8,636 | 2 | 62 | 287 | 19,513 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 108 | 7,783 | 1 | 17 | 109 | 7,800 | 7 | 128 | .. | .. | 7 | 128 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 580

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £79,281 | £58,045 | £5,415 |

Penzance, the most westerly port in England, is situated on the south coast of Cornwall on the north-west side of Mount's Bay. The foreign import trade is in wood goods for the mines and occasionally a few cargoes of fruit from Spain and Greece. Large quantities of pilchards are taken off the coast and exported to the Mediterranean, china clay is also occasionally exported. The coasting trade is principally in coal from the Welsh ports.

**Customs Establishment.**

*Collector and Surveyor.* GEORGE BARTON.

CLERK.—*Second Class.*—John Mc D. Irvine.

EXAMINING OFFICER.—*Third Class.*—Alexander Phillips.

*O.D.O.*—*Second Class.*—T. Johns, J. R. Green, W. G. Job.

There are **Bonded Warehouses** for wines and spirits, fruit, and tea for home use, and for tobacco for ships' stores.

## Perfuming Spirits in Customs Warehouses.

*For importation of Perfumed Spirits, see Spirits.*

* M. 30 Dec. '69. London.

Certain compartments in bonded warehouses have been set apart by permission of the Commissioners of Customs for perfuming *British and foreign spirits for exportation, and for bottling and packing the same.

It is necessary that each place should be specially approved by the Board, and a special bond is also required to be entered into.

B.O. 13 Sept. '73.

The spirits so perfumed must be exported direct from the place approved for the purpose: it is not permitted that the goods of one manufacturer should be packed in the same case with those of another manufacturer, nor may spirits perfumed in bond exported and afterwards returned to this country, be admitted into or bonded in the compartments approved for perfuming spirits in bond, unless by special permission of the Board.

B.O. 2 Dec., '71.

It is the duty of the officer to take care that the labels affixed to the bottles are in accordance with the law.

The permission to perfume spirits in bond does not extend to the manufacture of hair-washes, essences for flavoring, &c.

B.O. 23 Sept., '73.

Foreign perfumed spirits may be used in the manufacture of perfumery in bond.

B.O. June, '72.

Fatty extracts, orris root, &c., are allowed to be treated with spirit in bond, and such substances are taken into stock and accounted for by weight; the fat may afterwards be delivered, duty free, for home use, but the officer should insist on its being drained of spirit so far as practicable before allowing it to be delivered.

A stock book is kept in which the officer who superintends the operations enters the particulars of all spirit taken into stock, as also the quantities of water brought in; he also records the contents of each case packed, stating the number of bottles, and the sizes of such bottles to the quarter of a tenth of a gill, or for small bottles at per dozen: where the bottles are uniform in size, the capacity is ascertained by the measurement of specimens. There is no limit as to the size of bottles allowed to be used.

The stock in hand is taken annually, and the account balanced, and the duty charged on any deficiency exceeding five per cent.

## Permits.

*An Act to consolidate and amend the laws regulating the granting of permits.*

Permits to be made and granted under the provisions of this Act.

Commissioners of Excise to provide moulds for the paper and types, &c., for printing permits.

Forgery of permits or counterfeiting paper, types, &c., felony.

No permit to be granted until a request note or requisition in writing has been delivered by or in behalf of the person requiring the permit; any permit granted without such request note to be void.

A request note must be dated and must contain the names of the places from and to which the commodities therein mentioned are to be carried, the mode of conveyance, the names and addresses of the sender and receiver of the goods; such request note to be signed by the person requiring it, or by his known clerk or servant, and not to be liable to any stamp duty.

Permits to be in such form as the Commissioners of Excise direct.

Permit to limit the time for which it is to be in force.

Goods seized which have been delayed by unavoidable accident or necessity may be restored upon proof given.

Persons removing, &c., goods for the removal of which a permit is required, without a proper permit accompanying the same, or who having obtained a permit do not send out therewith the commodities therein described, or return the permit to the proper officer of Excise within the time required, and any person receiving such commodities without a proper permit accompanying the same to forfeit for every offence £200.

All goods removed without permit to be forfeited, and the person removing them to forfeit £200.

Where goods are delivered without a permit, the price or value of the goods to be forfeited by the person so delivering them, and if paid may be recovered by the payee within twelve months.

Penalty for forging or counterfeiting request notes, or fraudulently procuring permits, or misapplying or misusing them, £500.

Where goods are forfeited, the casks, &c., containing the same, and the conveyance used in the removal of them, also to be forfeited.

Officer delivering out false permits to be guilty of a misdemeanor and to be incapable of holding any office relating to the Revenue.

Where any person not being a licensed trader has occasion to remove from one part of the U.K. to another goods for the removal of which a permit is required, the officer authorised to grant permits at the place from which the goods are to be removed, on the declaration of the person that the duties on such goods to the best of his knowledge and belief have been fully paid, and in case it is intended that such goods should be delivered to any other than the person requiring the permit, on a further declaration that the goods have not been sold or disposed of to such other person, may on the receipt of a request note grant a permit for the removal of such goods.

Penalty on a false declaration, £100.

Goods seized to be condemned notwithstanding a permit may have been produced, unless proof is made that the duties have been paid.

V. 26 **Certificates or duplicates on the clearance from a Customs warehouse of goods subject to Excise regulations.**—Before any goods which are subject to any regulations of Excise are removed from any warehouse or place in which they are deposited for the security of the duties of Customs, the party intending to remove the same shall, on making due entry thereof for H.C. deliver to the Collector of Customs one certificate or duplicate (*see Home Consumption, page* 284) of such original entry in case the whole of the goods included in such original entry are intended to be removed into the stock, custody or possession of one party, or if it be intended to remove such goods into the stock, &c., of two or more parties, then the party making such

entry shall deliver to the Collector two or more certificates or duplicates, as the case may require, and each certificate or duplicate shall contain such particulars, and be arranged in such form and manner, as the Collector may require; and such certificate or certificates, duplicate or duplicates, as the case may be, shall be annexed to and retained with the original entry, until application be made for the removal of such goods, whereupon the proper officer of Customs shall, in respect of such removal, indorse on the certificate or duplicate relating thereto the marks, numbers and contents of the casks and packages so intended to be removed, and also, if any of such packages contain spirits, the degree of strength per centum thereof; and the party applying for such removal shall indorse on the certificate or duplicate relating thereto, the name and address of the person to whom or into whose stock, custody or possession, such goods are intended to be removed; and at the time of the delivery of such goods for removal the proper officer of Customs shall indorse on such certificate and duplicate the day and hour of delivery, and sign his name thereto, and shall then deliver such certificate or duplicate to the party applying for the removal of such goods, in order that the same may accompany such goods into the stock, custody or possession of the party whose name and address is indorsed on such certificate; and no such goods accompanied by such certificate or duplicate, on removal thereof direct from the warehouse to the party whose name and address is indorsed on such certificate or duplicate, shall be liable to seizure and forfeiture, or the party removing or receiving the same to any penalty, for or by reason of any goods not being accompanied by a permit, provided such goods be conveyed within a reasonable time after the date of the delivery thereof direct from the warehouse to or into the stock, custody or possession of the party whose name and address is indorsed on such certificate; and every person removing, or receiving such goods with such certificate, or removing, &c., such goods without such certificate (except as to spirits so far as the same is provided for by another Act of this present session of Parliament) shall be subject and liable to the same rules, penalties, &c., as a person removing the like goods with a permit, or removing, &c., the same without such permit.

23 & 24 V. c. 114 s. 171. **Rectifiers, dealers and retailers.**—All spirits sold by rectifiers or dealers, and also (when the quantity exceeds a gallon) by retailers, must be accompanied by a certificate. A book, containing forms of certificates, is supplied to these traders by the proper officer of Excise, upon a request in writing being made. The parties sending out the certificates and the duplicates in progressive order as required, and signing them; in each certificate and duplicate is certified the person from whom, the place from whence, the day and hour when the spirits are sent out or delivered, the number of casks or other packages in which the same are sent, the quantity and kind or quality and strength thereof, the christian and surname of the person or the name of the firm to whom sold, and the place to which, and the conveyance by which the same are to be sent. The certificate or the counterparts to be returned to the officers of Excise when demanded, and kept in some open place for their inspection. Penalty for any neglect of or omission in these requirements, £100.

23 & 24 V. c. 114 s. 181 **Spirits not to be removed from a distillery without a permit.**—No Spirits to be sent out of stock or removed from the distillery, &c., of a distiller without a permit granted by the proper officer, upon a request note subscribed by the distiller, specifying therein the quantity and strength of the spirits, the casks, &c., containing the same, the persons from whom and to whom they are to be sent, and the places from which and to which they are to be sent, and the mode of conveyance: the permit to be made by the officer to correspond with the request note in all particulars. A reasonable time to be specified in the permit during which it shall be in force. No permit to be valid if granted on a request note not made conformably to these directions. All spirits sent out, &c. without proper permit to be forfeited, as well as the packages containing, and boats, carriages, horses, &c., conveying the same, and the distiller to forfeit 20s. for every gallon of spirits so sent out. No permit to be granted to a distiller for less than 9 gallons contained in one cask.

s. 182 **Receiving or removing spirits without a permit.**—Any rectifier, compounder, dealer or retailer receiving spirits, or carrier, boatman, &c., removing spirits without a true and lawful permit to forfeit £200 over and above every other penalty and forfeiture to which he may be liable, and all such spirits and the packages containing them, and horses, carts, boats, &c., conveying them to be also forfeited.

**Permit to express the strength.**—No spirits to be sent out or received into stock unless the permit or certificate shall truly express the strength; penalty for sending or receiving without proper permit, forfeiture of the spirits and £100. Rectifiers and others to have credit for the quantity expressed in the permit.

**All spirits exceeding one gallon to be removed by permit or certificate.**—No spirit exceeding one gallon to be removed from a Customs warehouse (unless under bond from one warehouse to another) without a certificate of the proper officer of Customs; or from the stock of a rectifier, dealer or retailer, without the lawful certificate of such rectifier, &c., or from the stock of any other person, or from an excise warehouse without a lawful permit. All spirits removed without such certificate or permit to be forfeited, and the possessor to forfeit £100, or treble the value of the spirits.

**Persons removing spirits to produce permit, &c.**—Any officer of Excise, Customs, &c., may stop any person removing spirits and examine the spirits, and require the production of the permit or certificate, and if a proper permit, &c., be produced, such officer may indorse thereon the time and place of such examination; if a proper permit, &c., be not produced, the offender to forfeit £100, and the officer may arrest the offender and convey him before a justice.

**Penalty for sending out, &c., spirits without permit.**—Any person delivering, removing or receiving spirits without proper permit, or who having obtained a permit, does not send out therewith the spirits therein described or return the permit to the proper officer within the prescribed time, or any person fraudulently using any permit he has obtained or allowing it to be so used, to forfeit £500 beyond all other penalties, &c.

**Spirits delivered without permit, &c., to be forfeited to the buyer.**—Spirits sent without a proper permit or certificate, if not seized in transit, to be forfeited to the buyer, and the seller to be incapable of recovering the value or price of the same, and over and besides the loss of the spirits to forfeit double the value or price, including the duty.—*See also sec.* 184 *above.*

**Grant of permit.**—Permits and certificates for the removal of spirits to be granted under the regulations of the permit and certificate laws.

**Permits for tobacco.**—No leaf or unmanufactured tobacco, except samples, to be removed from one place in the U.K. to another without a lawful permit granted by the proper officer of Excise under the regulations of the Act 2 & 3 W. IV. c. 16.

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## Perth, Port of. P.E.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 22 | 2,238 | .. | .. | 80 | 5,091 | .. | .. | .. | .. | 98 | 6,409 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 44 | 4,277 | .. | .. | 44 | 4,277 | 3 | 295 | .. | .. | 3 | 295 |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 9

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £19,816 | .. | £14,973 |

Perth, co. Perth, a port situated on the S.W. bank of the river Tay, about 21 miles from Dundee. The river is navigable for vessels of from 200 to 300 tons. Imports: the principal dutiable goods, timber, grain, oil-cake, bones, &c. Exports: pit props, sleepers, potatoes, &c. The revenue collected at this port has within the last few years almost doubled.

**Customs Establishment.**

*Collector and Surveyor.*—JOHN GATHERER.

CLERK.—*Second Class.*—David C. Neave.

EXAMINING OFFICER.—*Third Class, &c.*—John Matheson.

*O D.O.—Second Class.*—A. Baith.

CREEK: Newburgh; P.C.O.

There are four **Bonded Warehouses**, proprietor, Wm. Bruce.

## Peterhead, Port of, P.D.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 211 | 18,817 | 1 | 214 | 526 | 33,914 | 456 | 39,398 | .. | .. | 216 | 9,857 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 72 | 9,627 | 5 | 1,318 | 77 | 10,945 | 2 | 476 | .. | .. | 2 | 476 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 1154

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £84,715 | £471,998 | £1,723 |

Peterhead, co. Aberdeen, the most easternly port in Scotland. It possesses two harbours which together occupy an area of 18 acres. In 1873 an Act was passed for improving these harbours, and it is anticipated that when this is effected that not only will the trade of the port considerably increase, but a safe refuge will be afforded for vessels seeking shelter on this exposed and inhospitable coast, on which, from the Firth of Forth to the Murray Firth, there is no harbour which can be entered with safety at low water. The celebrated seal and whale fisheries, and the building of the equally famous ships for these perilous enterprises, together with woollen manufactories, form the staple industries of Peterhead. Imports: wood goods, salt, bones, iron, whale and seal blubber and whalebone. Exports: grain and cured herrings.

**Customs Establishment.**

*Collector and Surveyor.*—JOHN L. HENRY.
CLERK AND EXAMINING OFFICER, &c.—*2nd Class.*—Charles Taylor.
*O.D.O.—Second Class.*—T. Hutton, A. Geekie, C. Stuart.
CREEK: Fraserburgh: P.C.O., Robert McDonald.
*O.D.O.—Second Class.*—A. Ewing.

**Bonded Warehouses.**
One for dry goods and two for wet goods.

| V. | | £ | s. | d. |
|---|---|---|---|---|
| 1. | **Pickles** preserved in vinegar, per gallon ..... | 0 | 0 | 1 |

**Pilotage.**

54 **Pilot.**—Pilot defined as any person not belonging to a ship who has the conduct of it.

PILOTAGE AUTHORITY.—Pilotage authority defined.

354 The Fifth Part of the M.S.A, 1854 (which relates to pilotage) to apply to the
360 U.K. only.

General jurisdiction of Pilotage Authorities.

Power of Pilotage Authorities to make and extend exemptions from compulsory pilotage.

Power of Pilotage Authorities with regard to bye-laws.

Publication of bye-laws.

Bye-laws to be laid before Parliament.

Power of appeal to the Board of Trade.

362 Power of Pilotage Authorities to exempt from compulsory pilotage.

Regulations with respect to the manner of making and confirming provisional orders.

Pilotage authorities may grant special sea licences.

354 RETURNS BY PILOTAGE AUTHORITIES.—Pilotage Authorities to make full
357 returns to Board of Trade of certain particulars connected with pilotage.

If local authorities fail to give the required returns, their jurisdiction may be transferred to the Trinity House.

Returns to be laid before Parliament.

LICENSING OF MASTER AND MATES.—Master or Mate, if examined and passed, to receive pilotage certificate enabling him to pilot certain ships.

Such pilotage certificates to be renewed annually.

Board of Trade to examine and grant pilotage certificates to Masters and Mates on Pilotage authority refusing to do so.

Fees to be paid upon such certificates and the renewals thereof.

Power to withdraw pilotage certificates.

PILOT BOATS GENERAL.—Pilot boats, how to be provided.

Characteristics of pilot boats.

Qualified Pilot to display flag, though not in pilot boat.

Penalty on any boat or ship, not having a licensed Pilot on board, displaying such flag.

Registry of Pilot's licence by the Principal Officer of Customs at the place nearest such Pilot's residence.

Copies of regulations to be furnished to qualified Pilot and to be produced by him.

Qualified Pilot to produce licence to employer.

s. 352 Licences to be delivered up when required and returned on death.

s. 353 COMPULSORY PILOTAGE (GENERAL), *see also Pilotage Authorities.*—Comp pilotage, in what mode to be enforced.

s. 354 Home trade passenger ships to employ qualified Pilots unless they certificated Masters and Mates.

s. 355 Certificate, how to be granted to such Masters and Mates.

s. 356 Qualified Pilot unable to board, when entitled to pilotage.

s. 357 Allowance to qualified Pilot taken out of his district.

s. 358 Penalty on qualified Pilot receiving, or Master offering improper rate.

M.S.A. 1872 s. 9 Trinity House may modify rules as to pilotage rates.

M.S.A. 1854 Pt. V. s. 359 Penalty on making a false declaration as to draft of ship, or falsifying ma

s. 360 Power of qualified Pilot to supersede unqualified Pilot.

s. 361 Penalty on unqualified person acting as Pilot.

s. 362 Occasions on which unqualified persons may act as Pilots.

s. 363 Liability for and recovery of pilotage dues.

s. 364 Power for consignees to retain pilotage dues paid by them.

M.S.A. 1863 s. 41 Extensions of exemptions from compulsory pilotage.

M.S.A. 1854 Pt. V. s. 365 OFFENCES OF PILOTS (GENERAL).—Penalties on qualified Pilot exer certain trades and committing certain offences, viz., offending against the Re guilty of corrupt practices, lending licence, acting when suspended, acting drunk, unnecessarily causing expense, declining to go off, unnecessarily c or slipping cable, refusing to conduct ship into port, quitting ship.

s. 366 Penalty on Pilot endangering ship, life or limb.

s. 367 Penalty on Pilot in charge of a ship doing wilful injury.

s. 368 GENERAL POWER OF TRINITY HOUSE.—Power of Trinity House to regulations.

s. 369 SUB-COMMISSIONERS AND PILOTS (TRINITY HOUSE.)—Power to Trinity to appoint Sub-Commissioners.

s. 370 Trinity House to license Pilots to act within certain limits.

s. 371 Publication of notice of licences of Pilots by Trinity House.

s. 372 Bonds to be given.

s. 373 Pilot's liability limited.

s. 374 Licences to be renewed annually.

s. 375 The Trinity House may revoke or suspend licences granted by them.

s. 376 COMPULSORY PILOTAGE (TRINITY HOUSE.)—Penalty on Masters of shi being licensed, acting as Pilots, or employing unlicensed Pilots.

s. 377 Trinity House to make regulations for a constant supply of qualified P Dungeness.

s. 378 Ship coming past Dungeness not having a Pilot on board, to take t qualified Pilot who offers; penalty on masters failing to display usual sig Pilot.

s. 379 The following ships, when not carrying passengers, are exempted fro pulsory pilotage in the London district, and in the Trinity House o district:—

1.—Coasting vessels.

2.—Ships of not more than 60 tons burden.

3.—Ships trading to Boulogne, or to any place in Europe north of B

4.—Ships from the Isle of Man or the Channel Islands, wholly lad stone, the produce of those Islands.

5.—Ships navigating within the limits of the port to which they belong.

6.—Ships passing within the limits of any pilotage district, on their voyages between two places, both out of such limits, and not being bound to any place within such limits, nor anchoring therein.

RATES OF PILOTAGE (TRINITY HOUSE.)—Previous rates continued subject to alterations by the Trinity House.

Payment of pilotage dues by foreign ships trading to or from the port of London.

Subject to alteration made by the Trinity House, the Collector of Customs on receiving any pilotage dues in respect of foreign ships, to give a written receipt to the payer; and no officer of Customs, in the port of London, to grant a clearance or transire for any foreign ship without the production of such receipt and such officers may detain any such ship attempting to go to sea without such clearance, &c., until the said receipt is produced.

Application of such monies by the Trinity House.

Settlement of difference as to draught of ship.

PILOT FUND (TRINITY HOUSE.)—Payments to be made to the Pilot Fund.

Application of Pilot Fund.

372 Alteration of payments made to Trinity House Fund by Cinque Ports Pilots.

Arrangement of Pilot Funds for Bristol Channel Pilots.

854 APPOINTMENT OF SUB-COMMISSIONERS BY TRINITY HOUSES OF HULL AND
867 NEWCASTLE.—Power to Trinity Houses of Hull and Newcastle to appoint Sub-Commissioners.

LIMITATION OF OWNERS AND MASTERS LIABILITIES.—Limitation of owner where pilotage is compulsory.

The fourth and ninth sections of the Pilotage Law Amendment Act, 1853, to be construed as if the fifth part of the M.S.A., 1854, were therein referred to instead of 6 G. IV. c. 125.

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## Plate.

7. **Additions.**—*See also Forgeries.*—Plate to which additions have
5 been made to be again assayed and duty paid on the whole.
ID.

If such additions do not exceed the proportion of 4 oz. to the pound, and notice has been given to and the consent of the Company obtained, duty only to be charged on the addition.

Penalty upon any dealer uttering or adding to any ware without bringing the same to be re-assayed and re-marked, or if the addition be only of such proportion as before mentioned, without procuring the assent of a Company thereto, £10; a like penalty upon every dealer selling ware without being marked, and such wares may be seized if found at any house, shop or place where such dealer carries on his business.

Dealers exempted if they disclose within 21 days the manufacturers

II. **Allowances on unfinished plate.**—From July 24th, 1785, an
1 allowance of 1-6th to be made on unfinished plate in lieu of 1-5th
AIN. by 24 G. III. sess. 2, c. 53.

47 G. III. sess. 2 c. 15 s. 7 IRELAND. — Allowance of 1-6th of the duty on plate sent to be assay rough state.

**Anchor.**—The mark for the Birmingham Assay Office.

**Assay, Masters.**—*See* ASSAYERS.

12&13W.III. c. 4 s. 4 ENGLAND. — **Assayers.**—*See also* ASSAY OFFICES.—An able and skilful to be elected in each city (York, Exeter, Bristol, Chester a wich) by the Company.

s. 5 — If any deceit shall be found in any plate touched, all marked for good, the Assayer shall forfeit double the value

**Assay Offices.**—*See also* ASSAYER, BASE METAL, DUTIES GERIES OF MARKS, STANDARD, *and the places, &c., having speci viz.*, BIRMINGHAM, SHEFFIELD, NEWCASTLE AND SCOTLAN IRELAND.

2 Hen. VI. c. 17 ENGLAND. — London, York, Newcastle, Lincoln, Norwich, Bristol, bury, and Coventry appointed to assay silver plate.

18 Eliz. c. 15 ENGLAND. — Penalty on, if any falsehood or deceit be found in a touched and marked for good.

8 & 9 W.III. c. 8 ENGLAND. — Penalty on, for marking plate contrary to the provisions Act.

12&13W.III. c. 4 s. 4 ENGLAND. — The Goldsmiths' Companies to elect an Assayer. 8 grai to be taken for assay from the pound troy of silver.

6 G. I. c. 1 s. 1 — The old standard of silver plate (11 oz. 2 dwts.) restore

21 G. III. sess. 2 c. 53 s. 4 — Manufacturers making any gold or silver plate requiring assayed and marked at the Assay Office of either London burgh, Birmingham, Sheffield, York, Exeter, Bristol, ( Norwich, and Newcastle, are to send to the Assay Office wi parcel of such plate a note stating the day of the month, t the names and addresses of the worker or maker, and species in such parcel of plate, and the number of each with the total weight of such parcel, and also the sum of payable for the duty upon the total weight of such par shall also send the duty payable upon such parcel.

Similar regulations for sending plate to be assayed, Ireland, by the 47 G. III. sess. 2, c. 15, s. 5.

s. 5 — Plate to be marked with the King's head over and besi several other marks directed by law; and the duty to previous to the marking and a receipt to be given for the d

s. 6 — Assay-Masters, &c., to pay the duties and deliver the no receive daily to the clerk or accountant.

s. 8 — Gold or silver plate made after Dec. 1st, 1784, not to exchanged, or exported, until marked as by this Act di under penalty of £50, and forfeiture of the goods.

s. 10 — Receiving and accounting for duty by Assay Offices.

If an officer of any of the Companies mark any base metal with any die, &c., the Company to be liable to a penalty of £200, the officer to be dismissed and to be incapable of ever holding any office under either of the Companies, &c., and the ware so marked may be seized by any other Company.

One per cent. allowed to the Companies for receiving and accounting for the duties on gold and silver plate.

Penalty for marking gold ware of a lower standard with the mark appropriated to a higher standard; penalty upon every offence by a Company, £20 to Her Majesty, to be recovered as a stamp duty; officer to be discharged and held incapable of ever serving afterwards. Illegal wares seized by one Company from another to be dealt with under 7 & 8 V. c. 22.

Workers or dealers in plate may register their names and marks at *any* Assay Office and have their wares assayed there.

In consequence of the difficulties experienced by the manufacturers in parts remote from London, the several places where the mints were erected for receiving the silver money of this Kingdom, viz., York, Exeter, Bristol, Chester and Norwich are appointed to be for the assaying and marking of wrought plate.

Regulations for assaying.

Penalty on assay-master and clerk, &c., of Company for neglect of duty.

Penalty on goldsmiths selling plate not assayed and marked, forfeiture of plate.

Penalty on persons buying from goldsmiths, silversmiths, &c., plate not assayed and marked: recovery of penalties.

Penalties on persons forging or transposing marks, or stamps, or selling plate with forged or transposed marks, &c., or possessing forged marks, &c.

Recovery of penalties.

Foreign gold and silver plate imported, not being battered, not to be sold unless of the proper standard and duly assayed.

Power of sending to be assayed and of assaying at the Assay Offices gold and silver plate imported.

Although by several Acts, as above referred to, authority has been given to various cities, &c., to establish Assay Offices, the only places at the present time having authorized offices for the assay and marking of plate are:—

ENGLAND.—London, Birmingham, Chester, Exeter, Newcastle-upon-Tyne, Sheffield.
SCOTLAND.—Edinburgh, Glasgow.
IRELAND.—Dublin.

**Base Metal.**—Definition of: to mean any metal other than gold and silver of the respective standards.

Penalty on officer of a Company marking base metal, *see* ASSAY OFFICES.

Sheffield, Birmingham, and the Scotch and Dublin Assay Offices have power under their special Acts to cut plate on suspicion of base metal being concealed therein.

13 G. III. c. 52 s. 1

**Birmingham.**—Birmingham and Sheffield appointed for the assaying of wrought silver plate.

5 G. IV. c. lii. s. 1

13 G. III. c. 52 repealed so far as it relates to Birmingham and within 20 miles thereof.

Until this date (1824) the Assay Offices of Sheffield and Birmingham were authorized by the same Act, but by this Act (5 G. IV.) separate and additional powers were granted to "the Guardians of the standard of wrought plate in Birmingham" and among these privileges was that of assaying and marking gold.

13 G. III. c. 52 s. 5

Mark of the Birmingham Company to be an anchor.

Anchor: the Municipal or Assay Office mark of Birmingham.

Regulations for sending plate to be assayed at office of. (24 G. III. sess. 2, c. 53, s. 4.) *See* ASSAY OFFICES.

Birmingham included in the Assay Offices enumerated in the 38 G. III. c. 69, s. 3 and 7 & 8 V. c. 22.

For date letters for Birmingham, *see* YEAR MARKS.

2 Hen. VI. c. 17 ENGLAND.

**Bristol.**—Assay Office appointed at.

12 & 13 W. III. c. 4 s. 1 ENGLAND.

Regulations for the incorporation of the Goldsmiths' Company at.

Regulations for sending plate to be assayed at the office of (24 G. III. sess. 2, c. 53, s. 4. *See* ASSAY OFFICES.

Bristol included in the Assay Offices enumerated in the 38 G. III. c. 69, s. 3 and 7 & 8 V. c. 22.

No Assay Office at present exists at Bristol.

8 & 9 W. III. c. 8 ENGLAND.

**Britannia.**—Figure of to be one of the marks for the new standard of silver (11 oz. 10 dwts.)

12 & 13 W. III. c. 4 s. 3 ENGLAND.

All silver plate, after 29th September, 1701, to be marked with lion's head erased and figure of Britannia.

Figure of Britannia: used for silver of the new standard at all the English offices at which silver of this standard is marked.

6 G. I. c. 11 s. 11 GREAT BRITAIN.

Figure of and a lion's head erased to be the distinctive marks for silver of the new standard.

13 G. III. c. 52 s. 1 GREAT BRITAIN.

Figure of, to be the distinctive mark for silver of the new standard (not the lion passant.)

**Buttons.**—36 G. III. c. 60.

**Carat.**—A term used to express the proportion of actual gold, or fine gold as it is termed, in an alloy of gold. A carat is 1-24th

part: thus, by gold of 22 carats fineness is understood a mixture containing 22 parts of fine gold and two parts of alloy. A carat also means an absolute weight equal to 4 grains.

**Castle**, with three round towers, a mark used at EXETER; *which see*. With three square towers, a mark used at EDINBURGH; *which see*. Three castles, mark used at NEWCASTLE; *which see*.

II. D. **Chester.**—Regulations for the incorporation of the Goldsmiths' Company at.

Regulations for sending plate to be assayed at the office at Chester (24 G. III. sess. 2, c. 53, s. 4.) *See* ASSAY OFFICES.

Chester included in the Assay Offices enumerated in the 38 G. III. c. 69, s. 3 and 7 & 8 V. c. 22.

For date letters for Chester, *see* YEAR MARKS.

Dagger and three sheaves: the Municipal or Assay Office mark of Chester.


The marks for the lower standards of gold, Chester.

**Coin.**—On suspicion that silver coin had been converted into plate, the standard for silver plate raised higher than that prescribed for silver coin. II. D.

I. **Coventry.**—Assay Office appointed at.

D. Coventry does not possess an Assay Office, nor does it appear to have been mentioned in any subsequent Act.

**Counterfeiting** marks or stamps.—*See* FORGERY.

I. 5 **Crown.**—A crown to be the mark of the Sheffield Company.

I. 2 D. Gold of 18 carats to be marked with the mark of a crown, and the figures 18 instead of the mark of a lion passant.

Crown: used for gold of 22 carats and also for gold of 18 carats, at all the English offices.

I. 5 D. On and after the first October, 1844, gold wares of 22 carats fineness to be marked with a crown and figures 22, instead of the lion passant.

III. 6 **Dates of the principal changes in the laws relating to gold and silver plate.**—A.D. 1696 (31 March.)—The exportation of wrought plate prohibited under heavy penalties.

III. 9 D. A.D. 1697.—After 25th March, 1697, no silver plate to be of less fineness than 11 oz. 10 dwt. (new standard.)

12&13 W. III. c. 4 s. 1 ENGLAND. — A.D. 1700.—York, Exeter, Bristol, Chester and Norwich (the places at which mints had been erected for the coinage of silver) appointed for assaying silver plate.

s. 3 — A.D. 1701.—Provisions relating to certain marks to take effect from 29th September, 1701.

1 Anne c. 3 s. 3 — A.D. 1702.—An Assay Office appointed at Newcastle-upon-Tyne.

6 G. I. c. 11 s. 4 GT. BRITAIN. — A.D. 1720.—A duty of 6d. per oz. troy granted on all silver plate imported into or made in Gt. Britain.

*** Drawback on exportation was allowed while this duty was in force.

s. 1 — A.D. 1720.—The old standard, in conjunction with the new, restored, 1st June, 1720.

12 G. II. c. 26 ss. 1 & 5 ENGLAND. — A.D. 1739.—Standard for gold 22 carats, and lowest for silver 11 oz. 2 dwts., makers' marks to be initials of christian and surnames.

29 G. II. c. 14 s. 1 GT. BRITAIN. — A.D. 1756 (5th July.)—Annual duty on silver plate in Gt. Britain to be 5s. for every 100 oz.

31 G. II. c. 32 ss. 1 & 2 GT. BRITAIN. — A.D. 1758 (5th July.)—The duty of 6d. per oz. (6 G. I. c. 11) repealed, and in lieu an annual licence to be taken out by traders. Duty on licence 40s.

32 G. II. c. 24 GT. BRITAIN. — A.D. 1759.—Duty on traders' annual licences increased to £5. Dealers in small wares (n.e. 2 dwts. gold, or 5 dwts. silver) exempted.

13 G. III. c. 52 — A.D. 1773.—Assay Offices appointed at Birmingham and Sheffield.

24 G. III. ss. 2 c. 53 s. GT. BRITAIN. s. 12 — A.D. 1784 (1st Dec.)—Duty imposed on plate imported into or made in Gt. Britain, viz.:—on gold 8s. per oz. troy, silver 6d. per oz. And in order to prevent a fraudulent relanding of such plate, all plate intended for exportation to be marked with the figure of Britannia.

25 G. III. c. 64 s. 2 GT. BRITAIN. — A.D. 1785 (24th July.)—The provisions respecting the stamping of the figure of Britannia on plate intended for exportation, repealed.

37 G. III. c. 90 — A.D. 1797 (5th July.)—Duty on gold raised to 16s. per oz., on silver to 1s. per oz.

38 G. III. c. 69 s. 1 ENGLAND. — A.D. 1798.—Gold, 18 carats fineness, allowed to be wrought from October 1st, 1798.

43 G. III. c. 69 — A.D. 1803.—New duties on traders' annual licences, viz., dealers in articles of gold plate exceeding 2 dwts. and less than 2 oz.; or of silver, exceeding 5 dwts. and less than 30 oz., £2 6s. Dealers in wares exceeding the above, £5 15s.

41 G. III. c. 98 GT. BRITAIN. — A.D. 1804.—Duty on silver plate raised to 1s. 3d. per oz.

55 G. III. c. 185 GT. BRITAIN. — A.D. 1815.—Duties on plate raised to, on gold 17s. per oz., on silver 1s. 6d. per oz. (*Present duties.*)

A.D. 1824.—Special Act for Birmingham.

A.D. 1836.—An Act passed for regulating the assaying and marking of gold in Scotland.

A.D. 1844 (1st Oct.)—Gold of 22 carats to be marked with a crown and the figures 22, instead of with the lion passant.

*** This change was made in consequence of the facilities afforded for fraud by reason of the lion passant being the mark prescribed for silver of the old standard (11 oz. 2 dwts.)

A.D. 1854.—The lower standards, 15, 12, and 9 carats, allowed for gold.

**Dealer.**—Penalties on dealers selling, &c., &c., wares less in fineness than the standards, and exemptions of dealers from such penalties on their discovery of the makers,

To register at the Assay Office every place wherein he carries on his business, or deposits wares: penalty in default £5.

Penalty upon any dealer erasing, obliterating or defacing any mark, £5.

**Dealers' licences.**—For duties on licences to deal in plate, *see* LICENCES, EXCISE, p. 319.

Penalty for dealing in plate without a licence, £50.

Licences to be dated the day on which they are granted, and to expire on the 5th July following.

**Declaration** required to enable British or foreign plate to be admitted without payment of duty.—*See* FOREIGN PLATE.

**Design.**—Assayers not to discover any design, &c., of plate brought to be assayed.—*See* ASSAYER.

**Dies.**—False dies, punches, &c., to be broken, detained and destroyed by the Company.

Custody of dies, *see* ASSAY OFFICES.

**Diet boxes.**—The Assayer may detain 8 grains only from each pound troy of silver, 4 to be put into the diet box, and 4 grains to be allowed the Assayer for waste, &c., in making the assay.

The box in which the diet is put of all such plate as is tried, to be locked with three locks, and the respective keys kept by the Wardens and Assayer of each such Company. Such diet boxes to be conveyed annually, if required by the Lord Chancellor or Keeper of the Great Seal, to the Royal Mint, and the diet tried as the pix of the coin of the realm is tried. And if in any of the said diets there be found any falsehood or deceit, the Company to forfeit £50.

The practice as to the keeping and trial of the diet, although similar, is regulated by the special Acts of certain offices.

25 G. III. c. 64 s. 2 . BRITAIN.

**Drawback.**—Persons exporting, by way of merchandize, gold or silver plate (manufactured in this kingdom) which shall appear to have been made or marked after 1st December, 1784, and the duties paid, on giving security that the plate shall not be relanded in Gt. Britain and proving on oath that the plate was so made or marked, the proper officer of Customs is to grant a debenture, and the shipping of the plate being certified by the searcher, the Collector of the duty on plate at the Assay Office where the same was marked is to pay the drawback.—*See article* DRAWBACK, pp. 147-151.

s. 5

The bond to continue in force until the exporter produces a bill of lading, which shall contain a receipt or certificate from the consignee, stating also the true kinds and quantities of plate so consigned and received, and the name of the consignor, when the bonds may be delivered up.

s. 6

If the export vessel should be lost or not return to Gt. Britain in 3 years, on proof thereof, the Collector at the port of shipment may, if no fraud has appeared, cancel and deliver up the bonds.

2 G. III. c. 59 . BRITAIN.

The drawback granted on plate exported as merchandize to be allowed on all manufactured plate, whether intended as merchandize or not; provided proof be adduced to the satisfaction of the Commissioners of Customs that it is new plate, and has never been used; such drawback to be allowed under the regulations, &c., now in force for plate exported.

1 G. IV. c. 14 s. 1 . BRITAIN.

No drawback or allowance to be paid, nor any debenture given on the exportation of gold rings.

s. 2

Nor on any article of gold unless exceeding two ounces.

9 & 30 V. 64 s. 15 UNITED KINGDOM.

Drawback may be paid on gold and silver plate of British manufacture exported from Ireland, and in like manner of Irish manufacture exported from Gt. Britain: the bond given by the exporter to contain a condition that the plate so exported shall not be relanded and brought back into any part of the U.K.

*Minute of the Board of Customs, 29th, August,* 1872.

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A fraud on the Revenue having been recently attempted by an exporter, who entered for drawback a quantity of old silver plate which had been re-burnished and presented to the officers for shipment as "New plate which had never been used."

The Board deem it right to call the attention of the officers to this transaction, and to direct them to use their utmost vigilance in examining plate presented to them for shipment for drawback, as the Board are informed that second-hand plate may be so polished and made up to resemble new plate, that the greatest discernment is required to detect it.

By the Act 52 G. III. c. 59, drawback is only payable upon proof being adduced that the plate entered for exportation is "*New and has never been used,*" and any plate that has been used, and upon which a claim for drawback is made, is liable to forfeiture, and the person entering such plate, to prosecution for a penalty of £100, or treble the amount of the drawback claimed under the 11th section of the Act 30th and 31st Victoria, cap. 82. (*See* DRAWBACK, *p.* 148.)

In the examination of the hall mark, the letter which denotes the date of manufacture, should be carefully looked to, as well as the initials of the maker, and when there are goods of different patterns and makers in the same claim, and articles consisting of separate parts, each parcel and part should be carefully

examined, as each part should be stamped. The insides of tea or coffee pots, tankards, cups, &c., and the prongs of forks, should be closely looked at. Particular attention should also be given to the centres of plates and dishes, as in the event of the plate not being new, the lines of the "Scratch Brush" used to give old plate a new appearance, may be detected; the feet and handles also of dishes will show evidence of wear, if not new.

Should the officers have reason to doubt the bona fides of the transaction at the time of the examination of any plate, they should detain the goods and communicate with the maker, if practicable, or obtain the opinion of some respectable, competent, and disinterested Silversmith; it being at the same time distinctly understood that the onus of removing any doubt as to the genuine character of the plate entered for drawback, rests entirely with the person claiming such drawback.

I. 3 **Dublin.**—*See also* IRELAND.—All gold and silver plate wrought in Ireland to be assayed by the Assay-Master appointed by the fraternity or Company of Goldsmiths of the City of Dublin, or by a deputy Assay-Master, or other officer to be appointed in such parts of Ireland as they shall see fit; and if found conformable with these standards—

Gold 22, 20 or 18 carats.

Silver 11 oz. 2 dwts.

to be touched and marked with the marks by law required.

The act also provides for the appointment of an Assay-Master, the receipt of duty by the Goldsmith's Company, the allowance of 1/6th on unfinished plate, the payment of the duties by the Company to the Excise; it attaches penalties to the sale of unmarked plate, forgery of marks, transpositions and additions.

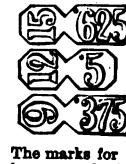
Figure of Hibernia: the Assay Office mark of Dublin.

Mr. Chaffers in his work "Hall Marks on Gold and Silver Plate" says, "In 1824-25 the small Roman letter d was changed, and Roman capitals used, beginning with D; this was done in compliance with the order of the Commissioners of Stamps, to denote the transfer of the duty from the Commissioners and Collectors of Excise to the Commissioners of Stamps, by the Act 6 Geo. IV. c. 118; and also to mark the change of the standard of silver made in Ireland at that time, by having to adopt the practice of the London Hall in marking silver plate, at an allowance of only one pennyweight and a half below the standard; this was also by order of the Commissioners of Stamps, and according to the 47 Geo. III, sess. 2, c. 15. Previous to this order, Irish manufactured silver plate used to be marked in Dublin at some periods, as standard, at an allowance of from two and a half to three and a half pennyweights worse than the standard; consequently, Irish sterling manufactured previously to that date was inferior to English sterling, and to the Irish sterling subsequently manufactured."

Harp crowned: used at Dublin for gold of 22 carats.

Plume of three feathers: used at Dublin for gold of 20 carats.

Unicorn's head: used at Dublin for gold of 18 carats.




The marks for the lower standards of gold, Dublin.

24 G. III. sess. 2 c. 53 s. 4 GT. BRITAIN.

**Duties.**—*See also* ASSAY OFFICES, DATES AND EXEMPTIONS.—The duty payable on each parcel of plate sent to be assayed to be sent to the Assay Office.

s. 5

The duties to be paid before the plate is marked, and a receipt to be given for the duty.

s. 9

The duty to be returned for all gold and silver plate defaced for being coarser than the standard, provided that no intention of fraud shall appear.

ss. 10 & 11

Companies to account for receipt of duties.

55 G. III. c. 185 Sched. GT. BRITAIN.

| | | |
|---|---|---|
| Plate made or wrought in Gt. Britain. | Plate of gold, duty per oz. .. | 17s. 0d. |
| | Plate of silver, duty per oz. .. | 1s. 6d. |

*See* EXEMPTIONS.

A similar duty is charged on the importation of foreign plate, as also on British, when the necessary declaration cannot be made.—*See* FOREIGN PLATE.

In the case of alterations and additions the ware to be re-assayed and duty paid on the whole.—*See* ADDITIONS.

12 & 13 V. c. 80 s. 2 UNITED KINGDOM.

One per cent. to be allowed to the Companies for receiving and accounting for the duties on gold and silver plate.

**Edinburgh.**—*See also* SCOTLAND.—Regulations for sending plate to be assayed at the office of (24 G. III. sess. 2, c. 53) *see* ASSAY OFFICES.

Edinburgh, included in the Assay Offices enumerated in the 38 G. III. c. 69, s. 3.)

Castle with three square towers: the Municipal or Assay Office mark of Chester.

Thistle: used at Edinburgh for gold of 22 & 18 carats and for both standards of silver.

2 Hen. VI. c. 17 ENGLAND.

**Exemptions.**—*See also* WATCH CASES.—Articles too small to be touched or marked are exempted by this and the various Acts relating to the marking of plate.

12 G. II. c. 26 s. 2 ENGLAND. 24 G. III. sess. 2 c. 53 s. 9 GT. BRITAIN. 12 G. II. c. 26 s. 6 ENGLAND.

GOLD.—Jewellers' works, viz., any gold wherein jewels or other stones are set (other than mourning rings) jointed night earrings of gold, and gold springs of lockets; rings; collets for rings or other jewels; chains; necklace beads; lockets; hollow or raised buttons; sleeve buttons; thimbles; coral sockets and bells; ferrils; pipe lighters; names for bottles; very small book clasps; stock or garter clasps jointed; very small nutmeg graters; rims of snuff boxes with tips or bottoms of shell or stone; sliding pencils; tooth-pick cases; tweezer cases; pencil cases; needle cases; filigree work; tippings or swages on stone or ivory cases;

mounts, screws or stoppers to stone or glass bottles, or phials; slight ornaments put to amber or other eggs or urns; wrought seals with stones set therein; and wares which cannot be assayed or marked without damage; and such other things as, by their smallness or thinness, cannot be marked, and not weighing 10 dwts. each.

*** Such articles when made of silver were exempted, but the above quoted Acts were repealed so far as they related to exemptions of silver wares by the 30 G. III. c. 81.

Although gold plate may now, in accordance with an Order in Council issued under the authority of the Act, 17 & 18 V. c. 96, s. 1, be wrought, assayed and marked of the respective standards of 15, 12 & 9 carats, yet wares of such standards are not chargeable with duty; wedding rings excepted, s. 3.

Gold wedding rings are by the 18 & 19 V. c. 60. s. 1, required to be assayed and marked in like manner as gold plate not exempted is required to be assayed and marked, by this it is understood that gold wedding rings must be of one of the two standards on which duty is charged, viz., 22 or 18 carats, or if assayed at Dublin they may be either 22, 20 or 18 carats.

I. SILVER.—12 G. II. c. 26 } These Acts are not to compel
24 G. III. sess. 2 c. 53 } the stamping of any of the
D. following wares of silver with any of the marks mentioned in such Acts.

*Exemptions.*

Chains, necklace beads, lockets, filigree work, shirt buckles or brooches, stamped medals, or spouts to china, stone or earthenware tea pots } *of any weight whatever need not be stamped.*

Nor for the following silver wares, viz., tip pings, swages or any of them. } *not weighing 10 dwts. each need not be stamped.*

But the following articles are NOT exempt.

No silver wares whatever not weighing 5 dwts. need be stamped, *except* { Necks, collars and tops for castors, cruets, or glasses, appertaining to any stands or frames, buttons to be set on any wearing apparel, solid silver buttons, and solid studs not having a bezelled edge soldered on; wrought seals, blank seals; bottle tickets; shoe clasps; patch boxes; salt spoons, salt shovels, salt ladles; tea spoons, tea strainers; caddy ladles; buckles (shirt buckles or brooches before mentioned excepted); and pieces to garnish cabinets, or knife cases, or tea chests, bridles or stands, or frames.

**Exportation.**—*See* DRAWBACK.

**Exeter.**—Regulations for the incorporation of the Goldsmiths' Company at.

12 & 13 W. III. c. 4 s. 1 ENGLAND.

Regulations for sending plate to be assayed at the office at (24 G. III. sess. 2, c. 53.) *See* ASSAY OFFICES.

Castle with three round towers: the Municipal or Assay Office mark of Exeter.

Exeter included among the Assay Offices enumerated in the 38 G. III. c. 69, s. 3, and 7 & 8 V. c. 22.

For date letters for Exeter, *see* YEAR MARKS.

There are only two standards of plate assayed at Exeter, viz., gold of 22 carats and silver of 11 oz. 2 dwts.

**Feathers, plume of,** a mark used at DUBLIN; *which see.*

2 & 21 V. c. 110 UNITED KINGDOM.

**Foreign Plate.**—Import duties on:—

| | | |
|---|---|---|
| Plate of gold the oz. troy | .. .. .. | 17s. 0d. |
| ,, silver, gilt or ungilt, the oz. troy | .. | 1s. 6d. |

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RE-IMPORTATION OF PLATE.—Plate upon which no drawback was received when it was taken out of the United Kingdom, may be admitted without a bill of store, free of duty, on the following declaration being made.

In the Master, from

I do hereby declare that the British plate above mentioned was taken out by me from this country: that previously to the exportation thereof it had been used by me for domestic purposes; that the property remains unchanged, and that no drawback was received thereon.

Signed and declared this day of 187 , in the presence of

69 — 65

B.O. Aug. '64

RE-IMPORTATION OF BRITISH PLATE.—Unless proof can be furnished that drawback was not claimed on exportation, all British plate re-imported is to be entered as "British plate," and the duty charged and carried to account as if the plate were foreign, care, however, being taken in all cases where plate is brought to this country by private individuals that every facility be afforded in making the declaration required to enable them to obtain their plate duty-free, when no drawback has been paid and the plate has been in private use.

70 — 57

B.O. 11 Dec. '63.

RE-IMPORTATION OF FOREIGN PLATE.—Re-imported foreign plate on which the duties were paid on the original importation, may be delivered free on a declaration being made by the owner that such duties were so paid, and that the plate is for private use, and not for sale; but before foreign plate can be admitted duty-free on importation into this country, satisfactory proof of exportation must be given.

*Form of Declaration.*

G.O. 8 Oct. '18.

I do hereby declare that the articles of foreign plate were purchased by me in this country in a fair way of trade, (or that the duties were paid thereon on the original importation, as the case may be) that they are the same as were taken by me from this country, and are now brought back by me for my own private use, and not for sale.

Signed and declared before me this day of

Imported foreign plate not to be sold unless of the proper standard and duly Assayed).—*See* ASSAY OFFICES.

5 & 6 V. c. 56 s. 6 UNITED KINGDOM.

Ornamental plate made before the year 1800 may be sold without being assayed: in case of action, proof that the plate was made before the year 1800, or was imported before the passing of the Act 5 & 6 V. c. 47 to be on defendant.

V. .4 ID DM. Foreign gold or silver plate imported and sent to an Assay Office in the U.K. to be Assayed and marked, to be there assayed, tested, stamped and marked, and in addition to the marks for the time being used at such Assay Office for the marking of British plate, such foreign plate is to be marked with the letter F on an oval escutcheon.

**Forgery of Hall Marks.**—*See also* ADDITIONS AND ASSAY OFFICES.

II. 14 AIN. Forgery of marks for stamping gold and silver plate under plate duty Acts, &c., to be felony.

V. 2 ID. Forging or counterfeiting any die for marking gold or silver wares, used by either of the English Assay Offices, marking wares with a forged die, or uttering, transposing or removing marks, or uttering; having in possession any such, knowing the same to have been forged; cutting or severing marks with intent to affix on other wares; or fraudulently using genuine dies; felony:—punishment, transportation for not more than 14 years nor less than 7; or imprisonment with or without hard labor for a term n.e. 3 years.

Penalty on dealer selling, &c., or having in his possession any wares with forged marks, £10: to be sued for by the several Companies of Goldsmiths and Guardians.

Dealers, not uttering with guilty knowledge, to be exempted from penalty if within 21 days from notice given by the Company of Goldsmiths, they shall discover and make known the seller.

**Glasgow.**—By this Act an Assay Office was established at Glasgow, and provisions made for the incorporation of the Company of Goldsmiths, for the assaying and marking of gold and silver plate, for the trial of diets, for the recovery of penalties, &c., &c.

I. . W.

Gold of 22 carats, and silver plate of 11 oz. 2 dwts. to be marked with the worker or maker's mark (the initials of his christian and surnames), with the lion rampant, the Assay Office mark (the arms of the City of Glasgow) and the year mark. Gold of 18 carats to be marked with the before-mentioned marks and with the figures 18 in addition, and silver of 11 oz. 10 dwts. to be marked with the above-mentioned marks and with the figure of Britannia in addition.

In 1836 an Act was passed "to fix the standard qualities of gold and silver plate in Scotland, and to provide for the marking and assaying thereof," but it was specially provided therein, that the Act for establishing an Assay Office at Glasgow (59 G. III.) should not be affected thereby.—*See* SCOTLAND.

IV D.

For date letters for Glasgow, *see* YEAR MARKS.

Tree, fish, bell, bird: the Municipal or Assay Office mark of Glasgow.

Lion rampant: used for all plate marked at Glasgow.

12&13 W. III. c. 4. s. 2 ENGLAND.

**Goldsmiths.**—*See also* MAKERS.—Incorporation of the Companies of, at the cities of York, Exeter, Bristol, Chester and Norwich, and regulations for the election of Wardens.

ss. 3 & 8

Penalty on goldsmiths, &c,, making or offering for sale, &c., plate worse than the standard, or not marked.

s. 6

All goldsmiths, silversmiths, and plate workers within the kingdom, on and after the 29th September, 1701, are to enter their respective names, marks and places of abode with the Wardens of that city or place where an Assayer is appointed, which shall be done by the said Wardens upon demand without fee or reward.

Any goldsmith, &c., not so entering his name, &c., or striking any other mark on plate but what is entered, to forfeit double the value of the plate so marked.

s. 8

Every goldsmith, &c,, inhabiting any place where an Assayer is not appointed shall first fix his mark on all his plate made after the said 29th September (except such things as by reason of their smallness are not capable of receiving the touch) and then bring or send the same to some place where an Assayer is appointed, to be there assayed according to this Act. And if it shall be found to be of the standard required by law, the same shall be marked by the Assayer, as he is required to mark the plate of the Company by whom he is chosen. *For fees for Assaying, see* ASSAYER.

**Harp Crowned,** a mark used at DUBLIN; *which see.*

**Hibernia,** figure of, a mark used at DUBLIN; *which see.*

**Imported Plate.**—*See* FOREIGN PLATE.

5 & 6 V. c. 82 s. 2 IRELAND.

**Ireland.**—*See* DRAWBACK AND DUBLIN.—The duties payable on gold and silver plate, and on licences to trade in plate in Ireland, assimilated with the duties payable on plate.

**King's Head,** *see* QUEEN'S HEAD.

**Lace, gold and silver.**—Law relating to. (15 G. III. c. 20.)

2 Hen. VI. c. 17 ENGLAND.

**Leopard's head.**—No goldsmith, &c., within the City of London to sell any silver unless as fine as the sterling (necessary solder excepted) nor before it has been touched with the touch of the leopard's head (unless too small) silver not to be touched with the leopard's head unless as fine as the sterling.—*See* ASSAY OFFICES.

9 W. III. c. 8 NGLAND. Instead of the leopard's head and the lion, a lion's head erased and the figure of Britannia to be used for the new standard of silver plate.

Plate of the old standard to be marked with the figure of a lion passant and the figure of a leopard's head.

**Leopard's Head, Crowned,** a mark used at NEWCASTLE; *which see.*

**Licences to deal in plate.**—*See* DEALERS' LICENCES (PLATE.)

Hen. VI. s. 17 NGLAND. **Lincoln.**—Assay Office appointed at.

Although an Assay Office was authorized at Lincoln by this statute, this City does not appear to have been mentioned in any subsequent Act as a place for assay; and if there ever were an office it has very long ceased to exist.

9 W. III. c. 9 NGLAND. **Lion's head erased.**—Lion's head erased and figure of Britannia to be used on the new standard of silver.

:13 W. III. :. 4 s. 8 NGLAND. Silver plate, after 29th September, 1701, to be marked with the figure of a lion's head erased and of Britannia.

6 G. I. 11 s. 41 BRITAIN. Plate of the new standard to be marked with the figure of a lion's head erased and the figure of Britannia.

The figure of a lion's head erased is now only used at the London office.

5 G. I. 11 s. 41 BRITAIN. **Lion passant.**—Lion passant and a leopard's head to be the marks for silver of the old standard, 11 oz. 2 dwts.

Lion passant: used for silver of the old standard at all the English offices.

3 G. III. c. 63 Gold of 18 carats fineness to be marked with the mark of a crown and figures 18, instead of the mark of the lion passant.

& 8 V. 22 s. 15 NGLAND. On and after the 1st October, 1844, gold wares of 22 carats fineness to be marked with a crown and figures 22, instead of a lion passant.

Hen. VI. c. 17 NGLAND. **London.**—No goldsmith, &c., within the City of London to sell any silver, unless as fine as the sterling (necessary solder excepted) nor before it has been touched with the touch of the leopard's head.—*See* ASSAY OFFICES.

Eliz. c. 15 NGLAND. Penalty on Goldsmiths' Company for any falsehood, &c., found in any plate marked and allowed for good.—*See* ASSAY OFFICES.

Regulations for sending plate to be assayed at the office of (24 G. III. sess. 2, c. 53.)—*See* ASSAY OFFICES.

Receipt of duty by Company (24 G. III. sess. 2, c. 53, s. 10.)—*See* ASSAY OFFICES.

For date letters for London, *see* YEAR MARKS.

Leopard's head: used for all gold and silver plate marked at Goldsmiths' Hall, London, except silver of the new standard.

Lion's head erased: used at Goldsmiths' Hall, London for silver of the new standard.


The marks for the lower standards of gold, London.

2 Hen. VI. c. 17 ENGLAND.

**Maker.**—No worker within the realm of England where no touch is ordained to work any silver except it be as fine in assay as the sterling and the worker to set his mark or sign on the same before he set it to sale: penalty for everything proved not so good, double the value to the King and to the party.

6 G. I. c. 11 s. 41 GT. BRITAIN.

The workman's mark to be affixed to plate of either standard (old or new.)

12 G. II. c. 26 s. 5 ENGLAND.

Maker's marks to be the first letters of the christian and surname. Penalty of £10 for using any other mark.

By the 8 & 9 W. III. c. 8, and by the 12 & 13 W. III. c. 4, s. 3, the workman's marks were to be the two first letters of his surname, but by the Act referred to the Marks were changed to the initial letters of the christian and surnames, and the workers were required to destroy the old marks (punches) in the presence of the Assayer.

24 G. III. sess. 2 c. 53 s. 4 GT. BRITAIN.

The names and addresses of the worker to be sent with each parcel of plate sent to be assayed.

17 & 18 V. c. 96 s. 2 UNITED KINGDOM.

Workers may register their names and marks at *any* Assay Office and have their wares assayed there.

**Marks.**—*See* WORKMAN'S MARKS *and* YEAR MARKS.—Penalty upon dealers selling plate without being marked, or with additions thereto (7 & 8 V. c. 22, s. )—*See* ADDITIONS.

7 & 8 V. c. 22 s. 9 ENGLAND.

Marks on plated goods.—*See* PLATED WARES.

Penalty upon any dealer erasing, obliterating or defacing any mark, £5.

2 Hen. VI. c. 17 ENGLAND.

**Newcastle-upon-Tyne.**—Assay Office appointed at.

1 Anne c. 3 ENGLAND.

Newcastle is added by this Act to those places appointed by the 12 & 13 W. III. c. 4, to establish Assay Offices, and similar provisions are made for the regulation of the Assay Office as are made by that Act for the several cities named therein.

Regulations for sending plate to be assayed at the office at Newcastle (24 G. III. sess. 2, c. 53.)—*See* ASSAY OFFICES.

Newcastle included among the Assay Offices enumerated in the 38 G. III. c. 69, s. 3.

For date letters for Newcastle-upon-Tyne, *see* YEAR MARKS.

Three castles: the Municipal or Assay Office mark of Newcastle.

Leopard's head crowned: used at Newcastle for silver of both standards.

I. **Norwich.**—Assay Office appointed at.

D. II. Regulations for the incorporation of the Goldsmiths' Company at.

D. Regulations for sending plate to be assayed at the office at Norwich (24 G. III. sess. 2, c. 53.)—*See* ASSAY OFFICE.

Norwich included among the Assay Offices enumerated in the 38 G. III. c. 69, s. 3, and 7 & 8 V. c. 22.

Norwich, although an ancient place of assay, and authorized by various Acts, as shewn above, has long since ceased to possess an Assay Office.

**Pix.**—Diet to be tried at the Royal Mint as the pix of the coin of the realm is tried (12 & 13 W. III. c. 4.)—*See* DIET.

1 D. **Plate, illegal.**—Upon information given upon oath against persons suspected of having in their possession illegal wares, &c., a Justice may issue a search warrant.

Plate when dealt with illegally to be sold for benefit of Company prosecuting, otherwise when broken and defaced to be given to the dealer.

I. 15 LD. **Plated Wares.**—Dealers in plated wares causing letters to be struck thereon to forfeit £100.

I. 2 LD. Manufacturers of plated goods may strike names, together with a mark on their goods without incurring the penalty in the Act, 13 G. III. c. 52. s. 15.

Names to be in legible characters and marks to be approved by the guardians and registered at the office.

Manufacturers using a name or mark not registered, or belonging to others to be subject to a penalty.

**Queen's Head.**—Plate to be marked with the mark of the King's head over and besides the several marks directed by law, and the duties to be paid previous to the marking.

I. 6 IR. The Assay-Master to mark with the mark of the King's head, over and besides the several other marks directed by law (all plate of the proper standard sent to be assayed) and receive the duty thereon. (Ireland.)

The duty mark.

I. 6 D.

**Re-importation** of plate.—*See* FOREIGN PLATE.

**Rings.**—Mourning rings (gold) not exempted (12 G. II. c. 26, s. 2.)—*See* EXEMPTIONS.

Drawback not to be paid on rings (1 G. IV. c. 14, s. 1.)—*See* DRAWBACK.

18 & 19 V. c. 60 s. 1 UNITED KINGDOM.

Gold wedding rings to be of the dutiable standards (22 or 18 carats.)—*See* EXEMPTIONS.

2 Hen. VI. c. 17 ENGLAND.

**Salisbury.**—An Assay Office appointed at.

Salisbury does not appear to have been mentioned as a place of assay by any subsequent statute, nor are we aware that an Assay Office ever existed there.

6 & 7 W. IV. c. 69 s. 1 SCOTLAND.

**Scotland.**—*See also* EDINBURGH AND GLASGOW.—From and after the first Oct., 1836, goldsmiths, &c., not to work gold of less fineness than 18 carats, nor silver of less fineness than 11 oz. 2 dwts. nor sell, export, &c., &c., any plate of less fineness than these standards, under a penalty n.e. £100.

s. 2

Goldsmiths, &c., in Scotland, to enter their names, &c., at the Assay Office of either Edinburgh or Glasgow.

c. 3

Regulations for sending plate to be assayed, &c.: gold of 22 carats and silver of 11 oz. 2 dwts. to be marked with the figure of a thistle, the year letter and the Assay Office mark; gold of 18 carats to be marked with the figures of 18, and silver plate of 11 oz. 2 dwts. with the figure of Britannia in addition to the before-mentioned marks.

ss. 4 to 23

Fees to be charged, regulations for assaying, diets, dies, penalties, base metal, &c., &c.

s. 24

This Act not to affect the Act for establishing an Assay Office at Glasgow (59 G. III. cxxviii.)

13 G. III. c. 52 s. 1 SHEFFIELD.

**Sheffield.**—Sheffield appointed for the assaying of silver wrought plate.

The above-mentioned Act contains provisions for the assaying and marking of silver plate, it directs that the Assay Office mark for Sheffield shall be a crown, it authorizes the appointment of "Guardians of the Standard," it provides for the custody of dies, for the trial, &c., of the diet, for cutting plate on suspicion of base metal being concealed therein, it adjudges penalties for additions, forgeries of marks, &c. By this Act both Birmingham and Sheffield were appointed for the Assaying of silver plate, but the Act was, so far as it related to Birmingham, repealed by the 5 G. IV. c. lii.

24 G. III. c. 20 s. 1 SHEFFIELD.

The sums allowed by the 13 G. III. c. 52 having been found inadequate for assaying small pieces of plate, the Company is empowered to take such sums as it shall see fit, n.e. 6d. per dozen for small pieces of wrought plate: such dozen n.e. 6 oz. troy.

Sheffield included among the Assay Offices enumerated in the 38 G. III. c. 69, s. 3.

For date letters for Sheffield, *see* YEAR MARKS.

**Standard.**—*See also* ASSAY OFFICES, DATES, DUTIES, EXEMPTIONS, MAKERS.—No goldsmith, &c., within the City of London to sell any silver, nor any worker within the realm of England, where no touch is ordained, to work any silver unless it be as fine in assay as the sterling.

Penalty on the Goldsmiths' Company for allowing for good any plate in which deceit shall be found (18 Eliz. c. 15.)—*See* LONDON ASSAY OFFICE.

II. From 25th March, 1697, no silver plate to be of less fineness than 11 oz. 10 dwts. (except silver wire or such things as in respect of their smallness cannot be marked) nor be put to sale, &c., until marked as follows:—the worker's mark, to be expressed by the two first letters of the surname; the mark of the mystery or craft of the goldsmiths, which instead of the leopard's head and the lion, for this plate shall be the figure of a lion's head erased, and the figure of Britannia and a distinctive variable year mark. Penalty in default, forfeiture of the plate or the value thereof, one half to the King and the other to the person suing for the same.

II. No goldsmith, &c., within the said cities (York, Exeter, Bristol, Chester, and Norwich,) to make, put to sale, &c., any plate less in fineness than according to the standard of the Kingdom for the time being, nor after the 29th September, 1701, make or put to sale, &c., any plate, &c., until it shall be marked as follows; with the workman's mark, to be expressed with the two first letters of his surname, the lion's head erased and the figure of Britannia, and with the arms of the place where the same was assayed and marked, and with a distinct variable mark or letter in a Roman character, which mark or letters to be annually changed upon the election of new Wardens. And all such silver plate, except such things as by reason of their smallness are not capable of receiving the touch, which shall be made, exposed for sale, &c., contrary to this Act, to be forfeited or the value thereof, one moiety to the King, and the other to the person who shall sue for it.

III. Penalty on goldsmiths, &c., making silver plate of less fineness than the standard allowed by law for the time being, forfeiture of such plate.

It having been found by experience that silver plate made according to the old standard of 11 oz. 10 dwts. of fine silver in every pound troy, is more serviceable and durable than that made according to the new standard of 11 oz. 10 dwt. (as provided by 8 & 9 W. III. c. 8) the old standard to be restored after the 1st June, 1720, and take the place of the said new standard.

After such date no goldsmith, &c., to be obliged to work any plate according to the new standard; and all plate of 11 oz. 2 dwts. is to be touched, assayed, &c., but no plate is to be wrought or put to sale of less fineness than 11 oz. 2 dwts.

All plate of the old standard to be marked, &c., as prescribed by the law for assaying the new standard.

s. 41 Both the old and the new standard to be continued: plate of new standard to be marked with the workman's mark, the Company's mark, and with the figures of a lion's head erased and of Britannia. Plate of the old standard to be marked with the workman's mark, the office mark, and with the figures of a lion passant and a leopard's head.

Silver plate not to be made coarser than such standards, under the penalties prescribed by the laws concerning plate.

12 G. II. c. 26 s. 1 ENGLAND. No person being a maker or dealer therein to sell or export gold wares less in fineness than 22 carats of fine gold in the pound troy; nor any silver wares of less than 11 oz. 2 dwts., on forfeiture of £10 for each offence.—*See* EXEMPTIONS.

Persons dealing in gold and silver wares (not being the makers) happening to export, &c., any such wares worse than the respective standards, exempted from penalties on discovering the makers, and on certain other conditions.

38 G. III. c. 69 s. 1 From October 1st, 1798, gold may be manufactured for sale, or may be exported of the standard of 18 carats.

Such gold to be marked with the mark of a crown and the figures 18 instead of the mark of a lion passant; penalty in default £10.

7 & 8 V. c. 22 s. 15 ENGLAND. On and after 1st October, 1844, gold wares of 22 carats fineness to be marked with a crown and figures 22, instead of the lion passant.

17 & 18 V. c. 96 s. 1 UNITED KINGDOM. Power to Her Majesty by Order in Council to order that gold plate may be wrought of any standard not being less than one-third part of fine gold, and to approve in such order of the instrument with which such plate shall be marked, setting forth in figures the actual fineness thereof.

s. 4 Provisions of existing Acts to be applicable to the new standards.

Under the provisions of this Act an Order in Council was issued permitting gold plate to be wrought, assayed and marked of three several standards each below those authorized by the various statutes. The Order further directs that plate of these standards shall be marked as shewn below.

| | | | | | |
|---|---|---|---|---|---|
| Gold of the fineness of | | 15 | carats to be | marked | 15 & ·625 |
| ,, | ,, | 12 | ,, | ,, | 12 & ·5 |
| ,, | ,, | 9 | ,, | ,, | 9 & ·375 |

The numerals on the right express the proportion of fine gold as a decimal fraction.

**Sterling.**—No goldsmith, &c., within the City of London, to sell, nor any worker within the realm to work any silver except it be as fine as the sterling (2 Hen. VI.)—*See* STANDARD.

**Thistle**, a mark used at EDINBURGH; *which see.*

**Thread, Gold and Silver.**—*See* LACE.

**Transposition.**—*See* FORGERY.

**Tree, Bird, Bell and Fish,** a mark used at GLASGOW; *which see.*

**Unicorn's Head,** a mark used at DUBLIN; *which see.*

**Watch Cases.**—Watch cases of gold or silver although marked at the Assay Offices, are not chargeable with duty. The Act 38 G. III. c. 24, repealed the duties chargeable on watch cases, and although this Act was repealed by the Statute Law Revision Act of 1871, yet the latter repeal does not revive the provisions of the former Acts. Watch cases should therefore have the same marks as other plate, the Sovereign's head or duty mark excepted.

**Wedding Rings.**—*See* RINGS.

**Wire Gilt.**—*See* LACE.

II. **Year Marks.**—A distinct variable year mark to be used.—*See pp.* 500 *to* 508.

II. For silver plate, a distinct variable mark or letter in a Roman character to be used; such mark to be annually changed upon the election of new Wardens.

The shape of the faces of the punches used for the date letters not only differs at the various Assay Offices, but in the same office it is frequently varied according to the class of plate to be stamped; it is at times again changed, more especially at the commencement of a new cycle. We have therefore thought it best here only to describe the shapes of the punches used at each office for the stamping of *large* pieces of silver plate.

BIRMINGHAM, slightly oval, that is almost a circle.

CHESTER, oblong, with the corners rounded off.

DUBLIN, spade shaped shield, the top concave, and the corners slightly cut off.

EDINBURGH, now an oval, formerly a shield pointed and with concave sides.

EXETER, a shield with round base, and the top corners slightly rounded off.

GLASGOW, an oval.

LONDON, a shield of the shape shewn in page 440 (Exeter.)

NEWCASTLE-UPON-TYNE, an oval.

SHEFFIELD, an oblong with the corners much cut off. It is the practice here to have more marks than one on a punch: the date letter is frequently on the same punch with the crown.

II. **York.**—Assay Office appointed at York.

Regulations for the incorporation of the Goldsmiths' Company at.

III. Regulations for sending plate to be assayed at the office at York (24 G. III. sess. 2, c. 53.)—*See* ASSAY OFFICE.

York, included among the Assay Offices enumerated in the 38 G. III. c. 69, s. 3, and 7 & 8 V. c. 22.

Although York was anciently a place of assay, and has been authorized by the various Acts above referred to, we believe that it does not at the present time possess an Assay Office.

**Birmingham, year or date letters.**

| Cycle 1, 26 years. Roman capitals. The complete alphabet. | 1 July. | Cycle 2, 26 years Roman small. The complete alphabet. | 1 July. | Cycle 3, 25 years. Old English capitals. J omitted. | 1 July. | Cycle 4, 25 years. Roman capitals. J omitted. | 1 July. |
|---|---|---|---|---|---|---|---|
| A | 1773-4 | a | 1799-0 | A | 1825-6 | A | 1850-1 |
| B | 1774-5 | b | 1800-1 | B | 1826-7 | B | 1851-2 |
| C | 1775-6 | c | 1801-2 | C | 1827-8 | C | 1852-3 |
| D | 1776-7 | d | 1802-3 | D | 1828-9 | D | 1853-4 |
| E | 1777-8 | e | 1803-4 | E | 1829-0 | E | 1854-5 |
| F | 1778-9 | f | 1804-5 | F | William IV. 1830-1 | F | 1855-6 |
| G | 1779-0 | g | 1805-6 | G | 1831-2 | G | 1856-7 |
| H | 1780-1 | h | 1806-7 | H | 1832-3 | H | 1857-8 |
| I | 1781-2 | i | 1807-8 | I | 1833-4 | I | 1858-9 |
| J | 1782-3 | j | 1808-9 | K | 1834-5 | K | 1859-0 |
| K | 1783-4 | k | 1809-0 | L | 1835-6 | L | 1860-1 |
| L | 1784-5 | l | 1810-1 | M | 1836-7 | M | 1861-2 |
| M | 1785-6 | m | 1811-2 | N | Victoria 1837-8 | N | 1862-3 |
| N | 1786-7 | n | 1812-3 | O | 1838-9 | O | 1863-4 |
| O | 1787-8 | o | 1813-4 | P | 1839-0 | P | 1864-5 |
| P | 1788-9 | p | 1814-5 | Q | 1840-1 | Q | 1865-6 |
| Q | 1789-0 | q | 1815-6 | R | 1841-2 | R | 1866-7 |
| R | 1790-1 | r | 1816-7 | S | 1842-3 | S | 1867-8 |
| S | 1791-2 | s | 1817-8 | T | 1843-4 | T | 1868-9 |
| T | 1792-3 | t | 1818-9 | U | 1844-5 | U | 1869-0 |
| U | 1793-4 | u | 1819-0 | V | 1845-6 | V | 1870-1 |
| V | 1794-5 | v | George IV. 1820-1 | W | 1846-7 | W | 1871-2 |
| W | 1795-6 | w | 1821-2 | X | 1847-8 | X | 1872-3 |
| X | 1796-7 | x | 1822-3 | Y | 1848-9 | Y | 1873-4 |
| Y | 1797-8 | y | 1823-4 | Z | 1849-0 | Z | 1874-5 |
| Z | 1798-9 | z | 1824-5 | | | | |

**Chester, year or date letters.**

| Cycle 6, 21 years. Italic Capitals. A to V omitting J. | | Cycle 7, 21 years. Roman Capitals. A to V omitting J. | | Cycle 8, 25 years. Old English Capitals. J omitted. | | Cycle 9, 20 years. Old English small. A to U omitting J. | |
|---|---|---|---|---|---|---|---|
| *A* | 1797-8 | A | 1818-9 | 𝔄 | 1839-0 | a | 1864-5 |
| *B* | 1798-9 | B | 1819-0 | 𝔅 | 1840-1 | b | 1865-6 |
| | | | George IV. | | | | |
| *C* | 1799-0 | C | 1820-1 | ℭ | 1841-2 | c | 1866-7 |
| *D* | 1800-1 | D | 1821-2 | 𝔇 | 1842-3 | d | 1867-8 |
| *E* | 1801-2 | E | 1822-3 | 𝔈 | 1843-4 | e | 1868-9 |
| *F* | 1802-3 | F | 1823-4 | 𝔉 | 1844-5 | f | 1869-0 |
| *G* | 1803-4 | G | 1824-5 | 𝔊 | 1845-6 | g | 1870-1 |
| *H* | 1804-5 | H | 1825-6 | ℌ | 1846-7 | h | 1871-2 |
| *I* | 1805-6 | I | 1826-7 | ℑ | 1847-8 | i | 1872-3 |
| *K* | 1806-7 | K | 1827-8 | 𝔎 | 1848-9 | k | 1873-4 |
| *L* | 1807-8 | L | 1828-9 | 𝔏 | 1849-0 | l | 1874-5 |
| | | | William IV. | | | | |
| *M* | 1808-9 | M | 1829-0 | 𝔐 | 1850-1 | m | 1875-6 |
| *N* | 1809-0 | N | 1830-1 | 𝔑 | 1851-2 | n | 1876-7 |
| *O* | 1810-1 | O | 1831-2 | 𝔒 | 1852-3 | o | 1877-8 |
| *P* | 1811-2 | P | 1832-3 | 𝔓 | 1853-4 | p | 1878-9 |
| *Q* | 1812-3 | Q | 1833-4 | 𝔔 | 1854-5 | q | 1879-0 |
| *R* | 1813-4 | R | 1834-5 | ℜ | 1855-6 | r | 1880-1 |
| *S* | 1814-5 | S | 1835-6 | 𝔖 | 1856-7 | s | 1881-2 |
| *T* | .1815-6 | T | 1836-7 | 𝔗 | 1857-8 | t | 1882-3 |
| | | | Victoria. | | | | |
| *U* | 1816-7 | U | 1837-8 | 𝔘 | 1858-9 | u | 1883-4 |
| *V* | 1817-8 | V | 1838-9 | 𝔙 | 1859-0 | | |
| | | | | 𝔚 | 1860-1 | | |
| | | | | 𝔛 | 1861-2 | | |
| | | | | 𝔜 | 1862-3 | | |
| | | | | ℨ | 1863-4 | | |

**Dublin, year or date letters.**

| Cycle 7, 25 years. Old English Capitals. J omitted. | | Cycle 8, 25 years. Roman, mixed. J omitted. | | Cycle 9, 25 years. Roman small. J omitted. | | Cycle 10, 25 years. Egyptian Capitals. J omitted. | |
|---|---|---|---|---|---|---|---|
| A | 1796-7 | a | 1821-2 | a | 1846-7 | A | 1871-2 |
| B | 1797-8 | b | 1822-3 | b | 1847-8 | B | 1872-3 |
| C | 1798-9 | c | 1823-4 | c | 1848-9 | C | 1873-4 |
| D | 1799-0 | D | 1824-5 | d | 1849-0 | D | 1874-5 |
| E | 1800-1 | E | 1825-6 | e | 1850-1 | E | 1875-6 |
| F | 1801-2 | F | 1826-7 | f | 1851-2 | F | 1876-7 |
| G | 1802-3 | G | 1827-8 | g | 1852-3 | G | 1877-8 |
| H | 1803-4 | H | 1828-9 | h | 1853-4 | H | 1878-9 |
| I | 1804-5 | I | 1829-0 | i | 1854-5 | I | 1879-0 |
| K | 1805-6 | K | William IV. 1830-1 | k | 1855-6 | K | 1880-1 |
| L | 1806-7 | L | 1831-2 | l | 1856-7 | L | 1881-2 |
| M | 1807-8 | M | 1832-3 | m | 1857-8 | M | 1882-3 |
| N | 1808-9 | N | 1833-4 | n | 1858-9 | N | 1883-4 |
| O | 1809-0 | O | 1834-5 | o | 1859-0 | O | 1884-5 |
| P | 1810-1 | P | 1835-6 | p | 1860-1 | P | 1885-6 |
| Q | 1811-2 | Q | 1836-7 | q | 1861-2 | Q | 1886-7 |
| R | 1812-3 | R | Victoria. 1837-8 | r | 1862-3 | R | 1887-8 |
| S | 1813-4 | S | 1838-9 | s | 1863-4 | S | 1888-9 |
| T | 1814-5 | T | 1839-0 | t | 1864-5 | T | 1889-0 |
| U | 1815-6 | U | 1840-1 | u | 1865-6 | U | 1890-1 |
| V | 1816-7 | V | 1841-2 | v | 1866-7 | V | 1891-2 |
| W | 1817-8 | W | 1842-3 | w | 1867-8 | W | 1892-3 |
| X | 1818-9 | X | 1843-4 | x | 1868-9 | X | 1893-4 |
| Y | 1819-0 | Y | 1844-5 | y | 1869-0 | Y | 1894-5 |
| Z | George IV. 1820-1 | Z | 1845-6 | z | 1870-1 | Z | 1895-6 |

**Edinburgh year or date letters.**

| Cycle 5, 26 years. Roman capitals. G repeated, J omitted. | | Cycle 6, 26 years. Roman Small. The complete alphabet. | | Cycle 7, 25 years, Old English capitals. J omitted. | | Cycle 8, 25 years. Egyptian capitals, J omitted. | |
|---|---|---|---|---|---|---|---|
| A | 1780-1 | a | 1806-7 | A | 1832-3 | A | 1857-8 |
| B | 1781-2 | b | 1807-8 | B | 1833-4 | B | 1858-9 |
| C | 1782-3 | c | 1808-9 | C | 1834-5 | C | 1859-0 |
| D | 1783-4 | d | 1809-0 | D | 1835-6 | D | 1860-1 |
| E | 1784-5 | e | 1810-1 | E | 1836-7 | E | 1861-2 |
| F | 1785-6 | f | 1811-2 | F | Victoria. 1837-8 | F | 1862-3 |
| G | 1786-7 | g | 1812-3 | G | 1838-9 | G | 1863-4 |
| G | 1787-8 | h | 1813-4 | H | 1839-0 | H | 1864-5 |
| H | 1788-9 | i | 1814-5 | I | 1840-1 | I | 1865-6 |
| I | 1789-0 | j | 1815-6 | K | 1841-2 | K | 1866-7 |
| K | 1790-1 | k | 1816-7 | L | 1842-3 | L | 1867-8 |
| L | 1791-2 | l | 1817-8 | M | 1843-4 | M | 1868-9 |
| M | 1792-3 | m | 1818-9 | N | 1844-5 | N | 1869-0 |
| N | 1793-4 | n | 1819-0 | O | 1845-6 | O | 1870-1 |
| O | 1794-5 | o | George IV. 1820-1 | P | 1846-7 | P | 1871-2 |
| P | 1795-6 | p | 1821-2 | Q | 1847-8 | Q | 1872-3 |
| Q | 1796-7 | q | 1822-3 | R | 1848-9 | R | 1873-4 |
| R | 1797-8 | r | 1823-4 | S | 1849-0 | S | 1874-5 |
| S | 1798-9 | s | 1824-5 | T | 1850-1 | T | 1875-6 |
| T | 1799-0 | t | 1825-6 | U | 1851-2 | U | 1876-7 |
| U | 1800-1 | u | 1826-7 | V | 1852-3 | V | 1877-8 |
| V | 1801-2 | v | 1827-8 | W | 1853-4 | W | 1878-9 |
| W | 1802-3 | w | 1828-9 | X | 1854-5 | X | 1879-0 |
| X | 1803-4 | x | 1829-0 | Y | 1855-6 | Y | 1880-1 |
| Y | 1804-5 | y | William IV. 1830-1 | Z | 1856-7 | Z | 1881-2 |
| Z | 1805-6 | z | 1851-2 | | | | |

**Exeter, year or date letters.**

| Cycle 5, 28 years. Roman Capitals. A to U omitting J. | | Cycle 6, 28 years. Roman small. A to U omitting J. | | Cycle 7, 28 years. Old English Capitals. A to U omitting J. | | Cycle 8, 28 years. Roman Capitals. A to U omitting J. | |
|---|---|---|---|---|---|---|---|
| | August. | | August. | Victoria. | August. | | August. |
| A | 1797-8 | a | 1817-8 | 𝔄 | 1837-8 | A | 1857-8 |
| B | 1798-9 | b | 1818-9 | 𝔅 | 1838-9 | B | 1858-9 |
| C | 1799-0 | c | 1819-0 | ℭ | 1839-0 | C | 1859-0 |
| D | 1800-1 | d | George IV. 1820-1 | 𝔇 | 1840-1 | D | 1860-1 |
| E | 1801-2 | e | 1821-2 | 𝔈 | 1841-2 | E | 1861-2 |
| F | 1802-3 | f | 1822-3 | 𝔉 | 1842-3 | F | 1862-3 |
| G | 1803-4 | g | 1823-4 | 𝔊 | 1843-4 | G | 1863-4 |
| H | 1804-5 | h | 1824-5 | ℌ | 1844-5 | H | 1864-5 |
| I | 1805-6 | i | 1825-6 | ℑ | 1845-6 | I | 1865-6 |
| K | 1806-7 | k | 1826-7 | 𝔎 | 1846-7 | K | 1866-7 |
| L | 1807-8 | l | 1827-8 | 𝔏 | 1847-8 | L | 1867-8 |
| M | 1808-9 | m | 1828-9 | 𝔐 | 1848-9 | M | 1868-9 |
| N | 1809-0 | n | 1829-0 | 𝔑 | 1849-0 | N | 1869-0 |
| O | 1810-1 | o | William IV. 1830-1 | 𝔒 | 1850-1 | O | 1870-1 |
| P | 1811-2 | p | 1831-2 | 𝔓 | 1851-2 | P | 1871-2 |
| Q | 1812-3 | q | 1832-3 | 𝔔 | 1852-3 | Q | 1872-3 |
| R | 1813-4 | r | 1833-4 | ℜ | 1853-4 | R | 1873-4 |
| S | 1814-5 | s | 1834-5 | 𝔖 | 1854-5 | S | 1874-5 |
| T | 1815-6 | t | 1835-6 | 𝔗 | 1855-6 | T | 1875-6 |
| U | 1816-7 | u | 1836-7 | 𝔘 | 1856-7 | U | 1876-7 |

**Glasgow, year or date letters.**

| Cycle 1, 26 years. Roman Capitals. | | Cycle 2, 26 years. Old English Caps. | | Cycle 3, 26 years. Egyptian Capitals. | |
|---|---|---|---|---|---|
| | 2 July. | | 1 July. | | 1 July. |
| A | 1819-0 | 𝔄 | 1845-6 | A | 1871-2 |
| | George IV. | | | | |
| B | 1820-1 | 𝔅 | 1846-7 | B | 1872-3 |
| C | 1821-2 | ℭ | 1847-8 | C | 1873-4 |
| D | 1822-3 | 𝔇 | 1848-9 | D | 1874-5 |
| E | 1823-4 | 𝔈 | 1849-0 | E | 1875-6 |
| F | 1824-5 | 𝔉 | 1850-1 | F | 1876-7 |
| G | 1825-6 | 𝔊 | 1851-2 | G | 1877-8 |
| H | 1826-7 | ℌ | 1852-3 | H | 1878-9 |
| I | 1827-8 | ℑ | 1853-4 | I | 1879-0 |
| J | 1828-9 | 𝔍 | 1854-5 | J | 1880-1 |
| K | 1829-0 | 𝔎 | 1855-6 | K | 1881-2 |
| | William IV. | | | | |
| L | 1830-1 | 𝔏 | 1856-7 | L | 1882-3 |
| M | 1831-2 | 𝔐 | 1857-8 | M | 1883-4 |
| N | 1832-3 | 𝔑 | 1858-9 | N | 1884-5 |
| O | 1833-4 | 𝔒 | 1859-0 | O | 1885-6 |
| P | 1834-5 | 𝔓 | 1860-1 | P | 1886-7 |
| Q | 1835-6 | 𝔔 | 1861-2 | Q | 1887-8 |
| R | 1836-7 | ℜ | 1862-3 | R | 1888-9 |
| | Victoria. | | | | |
| S | 1837-8 | 𝔖 | 1863-4 | S | 1889-0 |
| T | 1838-9 | 𝔗 | 1864-5 | T | 1890-1 |
| U | 1839-0 | 𝔘 | 1865-6 | U | 1891-2 |
| V | 1840-1 | 𝔙 | 1866-7 | V | 1892-3 |
| W | 1841-2 | 𝔚 | 1867-8 | W | 1893-4 |
| X | 1842-3 | 𝔛 | 1868-9 | X | 1894-5 |
| Y | 1843-4 | 𝔜 | 1869-0 | Y | 1895-6 |
| Z | 1844-5 | ℨ | 1870-1 | Z | 1896-7 |

**London, year or date letters.**

| Cycle 19, 20 years. Roman capitals. A to U omitting J. | | Cycle 20, 20 years. Roman small. A to U omitting J. | | Cycle 21, 20 years, Black letter caps. A to U omitting J. | | Cycle 22, 20 years. Black letter small. A to U omitting J. | |
|---|---|---|---|---|---|---|---|
| A | 1796-7 | a | 1816-7 | 𝔄 | 1836-7 | 𝔞 | 1856-7 |
| | | | | | Victoria. | | |
| B | 1797-8 | b | 1817-8 | 𝔅 | 1837-8 | 𝔟 | 1857-8 |
| C | 1798-9 | c | 1818-9 | ℭ | 1838-9 | 𝔠 | 1858-9 |
| D | 1799-0 | d | 1819-0 | 𝔇 | 1839-0 | 𝔡 | 1859-0 |
| | | | George IV. | | | | |
| E | 1800-1 | e | 1820-1 | 𝔈 | 1840-1 | 𝔢 | 1860-1 |
| F | 1801-2 | f | 1821-2 | 𝔉 | 1841-2 | 𝔣 | 1861-2 |
| G | 1802-3 | g | 1822-3 | 𝔊 | 1842-3 | 𝔤 | 1862-3 |
| H | 1803-4 | h | 1823-4 | ℌ | 1843-4 | 𝔥 | 1863-4 |
| I | 1804-5 | i | 1824-5 | ℑ | 1844-5 | 𝔦 | 1864-5 |
| K | 1805-6 | k | 1825-6 | 𝔎 | 1845-6 | 𝔨 | 1865-6 |
| L | 1806-7 | l | 1826-7 | 𝔏 | 1846-7 | 𝔩 | 1866-7 |
| M | 1807-8 | m | 1827-8 | 𝔐 | 1847-8 | 𝔪 | 1867-8 |
| N | 1808-9 | n | 1828-9 | 𝔑 | 1848-9 | 𝔫 | 1868-9 |
| O | 1809-0 | o | 1829-0 | 𝔒 | 1849-0 | 𝔬 | 1869-0 |
| | | | William IV. | | | | |
| P | 1810-1 | p | 1830-1 | 𝔓 | 1850-1 | 𝔭 | 1870-1 |
| Q | 1811-2 | q | 1831-2 | 𝔔 | 1851-2 | 𝔮 | 1871-2 |
| R | 1812-3 | r | 1832-3 | ℜ | 1852-3 | 𝔯 | 1872-3 |
| S | 1813-4 | s | 1833-4 | 𝔖 | 1853-4 | 𝔰 | 1873-4 |
| T | 1814-5 | t | 1834-5 | 𝔗 | 1854-5 | 𝔱 | 1874-5 |
| U | 1815-6 | u | 1835-6 | 𝔘 | 1855-6 | 𝔲 | 1875-6 |

**Newcastle-upon-Tyne, year or date letters.**

| Cycle 5, 24 years. Roman capitals. J and V omitted. | | Cycle 6, 24 years. Roman capitals. J and V omitted. | | Cycle 7, 25 years. Roman capitals. V omitted. | | Cycle 8, 24 years. Roman small. J and V omitted. | |
|---|---|---|---|---|---|---|---|
| A | 1791-2 | A | 1815-6 | A | 1839-0 | a | 1864-5 |
| B | 1792-3 | B | 1816-7 | B | 1840-1 | b | 1865-6 |
| C | 1793-4 | C | 1817-8 | C | 1841-2 | c | 1866-7 |
| D | 1794-5 | D | 1818-9 | D | 1842-3 | d | 1867-8 |
| E | 1795-6 | E | 1819-0 | E | 1843-4 | e | 1868-9 |
| F | 1796-7 | F | George IV. 1820-1 | F | 1844-5 | f | 1869-0 |
| G | 1797-8 | G | 1821-2 | G | 1845-6 | g | 1870-1 |
| H | 1798-9 | H | 1822-3 | H | 1846-7 | h | 1871-2 |
| I | 1799-0 | I | 1823-4 | I | 1847-8 | i | 1872-3 |
| K | 1800-1 | K | 1824-5 | J | 1848-9 | k | 1873-4 |
| L | 1801-2 | L | 1825-6 | K | 1849-0 | l | 1874-5 |
| M | 1802-3 | M | 1826-7 | L | 1850-1 | m | 1875-6 |
| N | 1803-4 | N | 1827-8 | M | 1851-2 | n | 1876-7 |
| O | 1804-5 | O | 1828-9 | N | 1852-3 | o | 1877-8 |
| P | 1805.6 | P | 1829-0 | O | 1853-4 | p | 1878-9 |
| Q | 1806-7 | Q | William IV. 1830-1 | P | 1854-5 | q | 1879-0 |
| R | 1807-8 | R | 1831-2 | Q | 1855-6 | r | 1880-1 |
| S | 1808-9 | S | 1832-3 | R | 1856-7 | s | 1881-2 |
| T | 1809-0 | T | 1833-4 | S | 1857-8 | t | 1882-3 |
| U | 1810-1 | U | 1834-5 | T | 1858-9 | u | 1883-4 |
| W | 1811-2 | W | 1835-6 | U | 1859-0 | w | 1884-5 |
| X | 1812-3 | X | 1836-7 | W | 1860-1 | x | 1885-6 |
| Y | 1813-4 | Y | Victoria. 1837-8 | X | 1861-2 | y | 1886-7 |
| Z | 1814-5 | Z | 1838-9 | Y | 1862-3 | z | 1887-8 |
| | | | | Z | 1863-4 | | |

**Sheffield, year or date letters.**

| Cycle 2, 25 years. Roman capitals. | | Cycle 3, 29 years. Roman small. I, J, N, O, W & Y omitted | | Cycle 4, 24 years. Roman capitals, J and Q omitted. | | Cycle 5, 25 years. Egyptian caps, J omitted. | |
|---|---|---|---|---|---|---|---|
| | 7 July. | | 5 July. | | 5 July. | | 6 July. |
| E | 1799-0 | a | 1824-5 | A | 1844-5 | A | 1868-9 |
| | | | | | | | 5 July. |
| N | 1800-1 | b | 1825-6 | B | 1845-6 | B | 1869-0 |
| | 5 July. | | | | | | 4 July. |
| H | 1801-2 | c | 1826-7 | C | 1846-7 | C | 1870-1 |
| | | | | | | | 6 July. |
| M | 1802-3 | d | 1827-8 | D | 1847-8 | D | 1871-2 |
| F | 1803-4 | e | 1828-9 | E | 1848-9 | E | 1872-3 |
| G | 1804-5 | f | 1829-0 | F | 1849-0 | F | 1873-4 |
| | | | William IV. | | | | |
| B | 1805-6 | g | 1830-1 | G | 1850-1 | G | 1874-5 |
| A | 1806-7 | h | 1831-2 | H | 1851-2 | H | 1875-6 |
| S | 1807-8 | k | 1832-3 | I | 1852-3 | I | 1876-7 |
| P | 1808-9 | l | 1833-4 | K | 1853-4 | K | 1877-8 |
| K | 1809-0 | m | 1834-5 | L | 1854-5 | L | 1878-9 |
| L | 1810-1 | p | 1835-6 | M | 1855-6 | M | 1879-0 |
| C | 1811-2 | q | 1836-7 | N | 1856-7 | N | 1880-1 |
| | | | Victoria. | | | | |
| D | 1812-3 | r | 1837-8 | O | 1857-8 | O | 1881-2 |
| R | 1813-4 | s | 1838-9 | P | 1858-9 | P | 1882-3 |
| W | 1814-5 | t | 1839-0 | R | 1859-0 | Q | 1883-4 |
| O | 1815-6 | u | 1840-1 | S | 1860-1 | R | 1884-5 |
| T | 1816-7 | v | 1841-2 | T | 1861-2 | S | 1885-6 |
| X | 1817-8 | x | 1842-3 | U | 1862-3 | T | 1886-7 |
| I | 1818-9 | z | 1843-4 | V | 1863-4 | U | 1887-8 |
| V | 1819-0 | | | W | 1864-5 | V | 1888-9 |
| | George IV. | | | | | | |
| Q | 1820-1 | | | X | 1865-6 | W | 1889-0 |
| | | | | | 2 July. | | |
| Y | 1821-2 | | | Y | 1866-7 | X | 1890-1 |
| | | | | | 1 July. | | |
| Z | 1822-3 | | | Z | 1867-8 | Y | 1891-2 |
| U | 1823-4 | | | | | Z | 1892-3 |

## Plymouth, Port of. P.H.

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ENTERED. | | | | | | CLEARED. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 660 | 97,191 | 188 | 22,634 | 2710 | 451,322 | 438 | 59,450 | 168 | 17,880 | 1651 | 284,707 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 351 | 4,165 | 12 | 587 | 363 | 40,752 | 9 | 1,068 | .. | .. | 9 | 1,068 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 372

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £1,335,794 | £76,437 | £118,143 |

Plymouth, co. Devon, an important town and sea port on the south coast. It possesses a splendid natural harbour termed the Sound, into which two rivers, the Plym and Tamar flow. The creeks and estuaries of these rivers form a number of inner harbours. On the eastern side of the Sound the channel of the Plym expands into a fine sheet of water known as the Cattewater, which affords accommodation for numerous merchant vessels. On the western side the broad estuary of the Tamar forms another noble harbour termed the Hamoaze, which is almost exclusively devoted to the use of the Royal Navy. Near the entrance to the Hamoaze is a creek, termed Stonehouse Pool, used by colliery and timber-laden vessels; facing this is the Navy Victualling Yard, with its breweries, bakehouses, slaughter-houses, &c., and not least its biscuit making machinery, by which the corn is cleansed and ground, the flour dressed, and the dough mixed, kneaded, rolled and cut into biscuits, and delivered at the oven's mouth. On the waters of the Hamoaze is moored a fleet of war ships temporarily withdrawn from active service, or as it is termed, "laid up in ordinary." On the eastern side of the channel at Devonport are the Royal Dockyards and the Arsenal, and higher up the river, Government Powder Magazines. Occupying a central position between the two rivers are Sutton Pool and Mill Bay, tidal docks for merchant vessels, both well supplied with quays and warehouses. On the east the Staddon heights, and on the west Mount Edgecombe shelter the harbour, and seaward, between, is a magnificent breakwater, which effectually secures the entrance to the Sound from the force of the Atlantic waves. The trade of Plymouth is very considerable, the principal direct importations being brandy and wine from France, wine from

Spain and Portugal, timber from the United States, Canada, Sweden and Norway, grain from France, Turkey and the United States, hemp from Russia, potatoes and onions from France, phosphate of lime from Portugal, sugar from France and the West Indies, cattle (for use of the Navy) from Spain, plaster of Paris from France, dried fish from Labrador, and ice from Norway. Steamers with general cargoes trade regularly between this port and France, Holland, Belgium, and the Channel Islands. Plymouth is also the chief Western Mail Packet Station, having 16 mail steamers from and to the Cape, United States, West Indies, &c., calling during each month to embark and disembark mails, passengers and specie. Large quantities of iron and copper ore are shipped for the Welsh Smelting Houses, and there are extensive shipments of arsenic and china clay to European and American ports. Plymouth has also been adopted by some of the Colonial Governments as their chief western port of embarkation, and during the past year 47 vessels with 7,748 emigrants have cleared from the port, principally for Australia and New Zealand. The Emigration Depot is one of the finest in the kingdom, and has accommodation for 500 emigrants.

**Customs Establishment.**

*Collector*, NICHOLAS E. BROWNE.

CLERKS.—CHIEF CLERK.—John S. Salmon. *First Class.*—William G. Slaughter, Henry Chambers. *Second Class.*—John Broadhead, George Hingston, Thomas H. Davy.

EXTRA CLERK.—Henry Jope.

WRITERS.—E. L. Connop, J. C. Heathman.

SURVEYOR.—*Second Class.*—Francis Brent.

EXAMINING OFFICER.—*First Class.*—John H. S. Russell, Alfred J. Kerswell. *Second Class.*—Christopher Rea, Thomas Landells, Herbert Kerswell, Andrew Burnett. *Third Class.*—George D. Williams, Robert W. Hazeel, Henry W. Shorto, James Robins Blacker, Henry J. Hill.

*O.D.O.—First Class.*—J. Doidge, J. S. Williams, W. Trant, G. F. Harvey, C. F. Mitchell, J. Toms, C. R. Evans, G. H. Hancock. *Second Class.*—W. Collings, S. C. Blackett, J. Evans, J. E. Stevens, W. E. Watts, S. C. Medder, W. G. Skuse, J. L. Upton, T. W. Brooks, D. H. Crees, H. H. Hester, J. H. Gibbs. *Supernumerary.*—W. F. Owen, J. F. Hyde, W. H. Martin, W. H. Cowell, G. Hill, R. T. Tothill, S. W. H. Mallard, J. B. Willmot, E. J. Pine, A. E. Beer.

CREEK: Calstock, P.C.O., Charles J. K. Harrison.

**Bonded Warehouses.**

There are 29 warehouses for wet goods and 28 for dry goods.

**Point**, co. Cornwall, a village situated on the Truro river, about five miles from Truro. Timber, sulphur ore and guano are imported from foreign parts, and coal coastwise. Point is included in the port of Truro; *which see.*

**Polkerris**, a small creek on the south coast of Cornwall. It is included in the port of Fowey; *which see.*

**Polmear,** co. Cornwall. A small creek included in the port of Fowey; *which see.*

## Poole, Port of. P.E.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 91 | 9,028 | 14 | 825 | 486 | 41,458 | 88 | 9,401 | 88 | 2,585 | 135 | 6,088 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 66 | 6,870 | 4 | 167 | 70 | 7,037 | 1 | 71 | .. | .. | 1 | 71 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 77

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £70,546 | £24,476 | £3,134 |

Poole, co. Dorset, a port situated on a small tongue of land projecting into a fine bay, which forms an excellent natural harbour for vessels of moderate size. Imports: grain, wine and brandy from France, wine from Portugal and Spain, and timber from the Baltic, fish, oil, skins and other produce from Newfoundland. Exports: general cargoes to Newfoundland, pipes and pottery, clay and manufactures of clay to various European ports. There is also a considerable coasting trade in coal, grain, flour, clay and manufactures of clay.

### Customs Establishment.

*Collector and Surveyor:*—WILLIAM ARGENT.

CLERK.—*Second Class.*—John Needs.

EXAMINING OFFICER.—*Second Class.*—Samuel Gainer.

*O.D.O.—Second Class.*—H. A. Curtis, R. Bromley, T. Lincoln, R. J. Bush, H.D. Harris.

### Bonded Warehouses.

Four for wines and spirits and one for dry goods.

**Port,** a well-known red wine the produce of the Douro district. Average strength on importation about 38 per cent. of proof spirit, equal to 21·6 per cent. of alcohol. It is imported in pipes, hhds. and qr. casks, and sold by the standard pipe of 115 gallons.

# PORT.

Duty 2s. 6d. per Gallon.
56 Dozen to the Pipe.

Duty per Pipe=115 Gallons...£14 7s. 6d.
" Hhd.=57 " ... £7 2s. 6d.
" ¼ Csk.=28 " ... £3 10s. 0d.

| Cost In Bond. | | Cost Duty Paid. | | | | | | Cost In Bond. | | Cost Duty Paid. | | | | | | Cost In Bond. | | Cost Duty Paid. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Pipe. | Gallon. | Pipe. | | | Dozen. | | Gallon. | Pipe. | Gallon. | Pipe. | | | Dozen. | | Gallon. | Pipe. | Gallon. | Pipe. | | | Dozen. | | Gallon. |
| £ | s. d. | £. | s. | d. | s. | d. | s. d. | £ | s. d. | £. | s. | d. | s | d. | s. d. | £ | s. d. | £. | s. | d. | s. | d. | s. d. |
| 8 | 1 5 | 22 | 7 | 6 | 8 | 0 | 3 11 | 23 | 4 0 | 37 | 7 | 6 | 13 | 4 | 6 6 | 38 | 6 7 | 52 | 7 | 6 | 18 | 8 | 9 1 |
| 9 | 1 7 | 23 | 7 | 6 | 8 | 4 | 4 1 | 24 | 4 2 | 38 | 7 | 6 | 13 | 8 | 6 8 | 39 | 6 9 | 53 | 7 | 6 | 19 | 1 | 9 3 |
| 10 | 1 9 | 24 | 7 | 6 | 8 | 8 | 4 3 | 25 | 4 4 | 39 | 7 | 6 | 14 | 1 | 6 10 | 40 | 6 11 | 54 | 7 | 6 | 19 | 5 | 9 5 |
| 11 | 1 11 | 25 | 7 | 6 | 9 | 1 | 4 5 | 26 | 4 6 | 40 | 7 | 6 | 14 | 5 | 7 0 | 41 | 7 2 | 55 | 7 | 6 | 19 | 9 | 9 8 |
| 12 | 2 1 | 26 | 7 | 6 | 9 | 5 | 4 7 | 27 | 4 8 | 41 | 7 | 6 | 14 | 9 | 7 2 | 42 | 7 4 | 56 | 7 | 6 | 20 | 2 | 9 10 |
| 13 | 2 3 | 27 | 7 | 6 | 9 | 9 | 4 9 | 28 | 4 10 | 42 | 7 | 6 | 15 | 2 | 7 4 | 43 | 7 6 | 57 | 7 | 6 | 20 | 6 | 10 0 |
| 14 | 2 5 | 28 | 7 | 6 | 10 | 2 | 4 11 | 29 | 5 1 | 43 | 7 | 6 | 15 | 6 | 7 7 | 44 | 7 8 | 58 | 7 | 6 | 20 | 10 | 10 2 |
| 15 | 2 7 | 29 | 7 | 6 | 10 | 6 | 5 1 | 30 | 5 3 | 44 | 7 | 6 | 15 | 10 | 7 9 | 45 | 7 10 | 59 | 7 | 6 | 21 | 2 | 10 4 |
| 16 | 2 9 | 30 | 7 | 6 | 10 | 10 | 5 3 | 31 | 5 5 | 45 | 7 | 6 | 16 | 2 | 7 11 | 46 | 8 0 | 60 | 7 | 6 | 21 | 7 | 10 6 |
| 17 | 2 11 | 31 | 7 | 6 | 11 | 2 | 5 5 | 32 | 5 7 | 46 | 7 | 6 | 16 | 7 | 8 1 | 47 | 8 2 | 61 | 7 | 6 | 21 | 11 | 10 8 |
| 18 | 3 2 | 32 | 7 | 6 | 11 | 7 | 5 7 | 33 | 5 9 | 47 | 7 | 6 | 16 | 11 | 8 3 | 48 | 8 4 | 62 | 7 | 6 | 22 | 3 | 10 10 |
| 19 | 3 4 | 33 | 7 | 6 | 11 | 11 | 5 10 | 34 | 5 11 | 48 | 7 | 6 | 17 | 3 | 8 5 | 49 | 8 6 | 63 | 7 | 6 | 22 | 8 | 11 0 |
| 20 | 3 6 | 34 | 7 | 6 | 12 | 3 | 6 0 | 35 | 6 1 | 49 | 7 | 6 | 17 | 8 | 8 7 | 50 | 8 8 | 64 | 7 | 6 | 23 | 0 | 11 2 |
| 21 | 3 8 | 35 | 7 | 6 | 12 | 8 | 6 2 | 36 | 6 3 | 50 | 7 | 6 | 18 | 0 | 8 9 | 51 | 8 10 | 55 | 7 | 6 | 23 | 4 | 11 4 |
| 22 | 3 10 | 36 | 7 | 6 | 13 | 0 | 6 4 | 37 | 6 5 | 51 | 7 | 6 | 18 | 4 | 8 11 | 52 | 9 1 | 66 | 7 | 6 | 23 | 8 | 11 7 |

## PORT—continued.

| Cost In Bond. | | | Cost Duty Paid. | | | | | | | | | Cost In Bond. | | | Cost Duty Paid. | | | | | | | | | Cost In Bond. | | | Cost Duty Paid. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Pipe. | Gallon. | | Pipe. | | | Dozen. | | Gallon. | | | | Pipe. | Gallon. | | Pipe. | | | Dozen. | | Gallon. | | | | Pipe. | Gallon. | | Pipe. | | | Dozen. | | Gallon. | | | |
| £. | s. | d. | £. | s. | d. | s. | d. | s. | d. | | | £. | s. | d. | £. | s. | d. | s. | d. | s. | d. | | | £. | s. | d. | £. | s. | d. | s. | d. | s. | d. | | |
| 53 | 9 | 3 | 67 | 7 | 6 | 24 | 1 | 11 | 9 | | | 69 | 12 | 0 | 83 | 7 | 6 | 29 | 9 | 14 | 6 | | | 85 | 14 | 9 | 99 | 7 | 6 | 35 | 6 | 17 | 3 | | |
| 54 | 9 | 5 | 68 | 7 | 6 | 24 | 5 | 11 | 11 | | | 70 | 12 | 2 | 84 | 7 | 6 | 30 | 2 | 14 | 8 | | | 86 | 14 | 11 | 100 | 7 | 6 | 35 | 10 | 17 | 5 | | |
| 55 | 9 | 7 | 69 | 7 | 6 | 24 | 9 | 12 | 1 | | | 71 | 12 | 4 | 85 | 7 | 6 | 30 | 6 | 14 | 10 | | | 87 | 15 | 1 | 101 | 7 | 6 | 36 | 2 | 17 | 7 | | |
| 56 | 9 | 9 | 70 | 7 | 6 | 25 | 2 | 12 | 3 | | | 72 | 12 | 6 | 86 | 7 | 6 | 30 | 10 | 15 | 0 | | | 88 | 15 | 4 | 102 | 7 | 6 | 36 | 7 | 17 | 10 | | |
| 57 | 9 | 11 | 71 | 7 | 6 | 25 | 6 | 12 | 5 | | | 73 | 12 | 8 | 87 | 7 | 6 | 31 | 2 | 15 | 2 | | | 89 | 15 | 6 | 103 | 7 | 6 | 36 | 11 | 18 | 0 | | |
| 58 | 10 | 1 | 72 | 7 | 6 | 25 | 10 | 12 | 7 | | | 74 | 12 | 10 | 88 | 7 | 6 | 31 | 7 | 15 | 4 | | | 90 | 15 | 8 | 104 | 7 | 6 | 37 | 3 | 18 | 2 | | |
| 59 | 10 | 3 | 73 | 7 | 6 | 26 | 2 | 12 | 9 | | | 75 | 13 | 1 | 89 | 7 | 6 | 31 | 11 | 15 | 7 | | | 91 | 15 | 10 | 105 | 7 | 6 | 37 | 8 | 18 | 4 | | |
| 60 | 10 | 5 | 74 | 7 | 6 | 26 | 7 | 12 | 11 | | | 76 | 13 | 3 | 90 | 7 | 6 | 32 | 3 | 15 | 9 | | | 92 | 16 | 0 | 106 | 7 | 6 | 38 | 0 | 18 | 6 | | |
| 61 | 10 | 7 | 75 | 7 | 6 | 26 | 11 | 13 | 1 | | | 77 | 13 | 5 | 91 | 7 | 6 | 32 | 8 | 15 | 11 | | | 93 | 16 | 2 | 107 | 7 | 6 | 38 | 4 | 18 | 8 | | |
| 62 | 10 | 9 | 76 | 7 | 6 | 27 | 3 | 13 | 3 | | | 78 | 13 | 7 | 92 | 7 | 6 | 33 | 0 | 16 | 1 | | | 94 | 16 | 4 | 108 | 7 | 6 | 38 | 8 | 18 | 10 | | |
| 63 | 10 | 11 | 77 | 7 | 6 | 27 | 8 | 13 | 5 | | | 79 | 13 | 9 | 93 | 7 | 6 | 33 | 4 | 16 | 3 | | | 95 | 16 | 6 | 109 | 7 | 6 | 39 | 1 | 19 | 0 | | |
| 64 | 11 | 1 | 78 | 7 | 6 | 28 | 0 | 13 | 7 | | | 80 | 13 | 11 | 94 | 7 | 6 | 33 | 8 | 16 | 5 | | | 96 | 16 | 8 | 110 | 7 | 6 | 39 | 5 | 19 | 2 | | |
| 65 | 11 | 4 | 79 | 7 | 6 | 28 | 4 | 13 | 10 | | | 81 | 14 | 1 | 95 | 7 | 6 | 34 | 1 | 16 | 7 | | | 97 | 16 | 10 | 111 | 7 | 6 | 39 | 9 | 19 | 4 | | |
| 66 | 11 | 6 | 80 | 7 | 6 | 28 | 8 | 14 | 0 | | | 82 | 14 | 3 | 96 | 7 | 6 | 34 | 5 | 16 | 9 | | | 98 | 17 | 1 | 112 | 7 | 6 | 40 | 2 | 19 | 7 | | |
| 67 | 11 | 8 | 81 | 7 | 6 | 29 | 1 | 14 | 2 | | | 83 | 14 | 5 | 97 | 7 | 6 | 34 | 9 | 16 | 11 | | | 99 | 17 | 3 | 113 | 7 | 6 | 40 | 6 | 19 | 9 | | |
| 68 | 11 | 10 | 82 | 7 | 6 | 29 | 5 | 14 | 4 | | | 84 | 14 | 7 | 98 | 7 | 6 | 35 | 2 | 17 | 1 | | | 100 | 17 | 5 | 114 | 7 | 6 | 40 | 10 | 19 | [illegible] | | |

**Port Dinorwic**, co. Caernarvon, a small harbour near the Menai Straits. Considerable quantities of slate are shipped for exportation and for removal coastwise. It is included in the port of Caernarvon; *which see.*

**Port Glasgow, P.G.W.**, co. Renfrew, a port situated on the south bank of the Firth of Clyde, 20 miles below Glasgow. Its harbour, easily approachable by shipping, occupies an area of 15 acres, the deepest shipping berth having a depth of 26 feet at high and 19 feet at low water. There is also a dry dock 325 feet in length, with 16 feet of water over the sill. A line from the Caledonian Railway runs to the harbour. Imports: timber, sugar, tar and hemp. Exports: coal, pig-iron, iron manufactures and machinery. There are extensive iron shipbuilding yards, marine engine works, rope and sail cloth factories. Port Glasgow is now included in the port of Greenock.

There is an **Excise General Warehouse.**
*Warehousekeeper.*—Andrew Hair.

**Porth Cawl**, co. Glamorgan, a port on the north coast of the Bristol Channel, about 25 miles S.E. of Swansea. It possesses good dock accommodation, and the trade both foreign and coasting is increasing. Imports: iron ore, pig iron, timber, grain, &c. Exports: coal, iron, tin plates, &c. It is included in the port of Swansea; *which see.*

**Portinllæn**, a village situated on Caernarvon Bay, it has a fine beach. Shipbuilding is carried on. Portinllæn is included in the port of Caernarvon; *which see.*

**Portmadoc**, a small harbour situated on Cardigan Bay. It is the place of shipment for large quantities of slate, which are conveyed from the quarries of Festiniog on a railway, 2 feet in width. During the year ending March, 1873, 53,000 tons were exported, and 96,000 tons shipped for removal coastwise. Portmadoc is included in the port of Caernarvon; *which see.*

**Portmahomack**, a small harbour and fishing station, included in the port of Inverness; *which see.*

**Port Rush**, co. Antrim, a small harbour included in the port of Coleraine; *which see.*

**Port Talbot or Aberavon**, co. Glamorgan, a harbour situated on Swansea Bay, and included in the port of Swansea; *which see.*

**Port William**, co. Wigtown, a village situated on the east side of the Bay of Luce. The trade, which is exclusively coasting, consists principally in coal and manures. Port William is included in the Port of Wigtown; *which see.*

## Ports, &c., of the United Kingdom, with their respective privileges.

All goods, foreign cattle, tobacco and wine in casks excepted, may be imported into any and every port enumerated in the first column, but should dutiable goods be imported into a port which either

has not the privilege of warehousing such goods on direct importation, or having the privilege does not possess a warehouse, the duty must be paid on landing. This more especially applies to tea, which, when directly imported, can only be deposited in a warehouse specially approved and set apart for the purpose, though it may on removal be deposited in a general warehouse. In practice, dutiable goods are not frequently landed at a port at which no warehouse for such goods exists.

The warehousing privileges are virtually identical with the privileges of warehousing on removal, therefore THE WAREHOUSING PRIVILEGES OF EACH PORT ARE THOSE STATED IN No. 3 COLUMN.

| 1 | 2 | 3 | 4 |
|---|---|---|---|
| Ports. | Direct importation of all goods except Foreign Cattle, Wine in casks & Tobacco, unless where these are specified below. | Removal from other Ports. | Ports having a warehouse for Tea; also Wine testing ports. |
| Aberdeen | Wine in casks & Tobacco | All goods | |
| Aberystwith | | Re-warehousing goods for ships' stores only | |
| Alloa | | All goods, Tobacco for H.C. or ships' stores only | |
| Arbroath | | All goods, Tobacco for H.C. or ships' stores only | Whse. for Tea |
| Ardrossan | | All goods, Tobacco for H.C. or ships' stores only | |
| Ayr | | All goods, Tobacco for H.C. or ships' stores only | |
| Ballina | | All goods, Tobacco for H.C. or ships' stores only | |
| Banff | | All goods, Tobacco for H.C. or ships' stores only | |
| Barnstaple | Wine in casks | All goods, except Tobacco | |
| Barrow | Wine in casks | All goods, except Tobacco | |
| Beaumaris | | Non-warehousing port | |
| Belfast | Wine in casks & Tobacco | All goods | Wine tested Whse. for Tea |
| Berwick | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Bideford | | All goods, Tobacco for H.C. or ships' stores only | |
| Borrowstoness | | All goods, Tobacco for ships' stores only | |
| Boston | | All goods, Tobacco for H.C. or ships' stores only | |
| Bradford | An Inland Bonding Town | All goods | |
| Bridgewater | Wine in casks | All goods, except Tobacco | |
| Bridport | | All goods, except Tobacco | |
| Bristol | Foreign Cattle, Wine in casks & Tobacco | All goods | Wine tested |
| Caernarvon | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |

| Ports. | Direct importation of all goods except Foreign Cattle, Wine in casks & Tobacco, unless where these are specified below. | Removed from other Ports. | Ports a wa for To Wine ports. |
|---|---|---|---|
| Campbeltown .. | ..... | Non-warehousing port | |
| Cardiff ..... | Foreign Cattle ..... | All goods | |
| Cardigan . .... | ..... | Non-warehousing port | |
| Carlisle..... | ..... | Re-warehousing all goods. Tobacco for H.C. or ships' stores only | |
| Castletown .... | ..... | Duty paid on landing on all goods removed from other ports | |
| Chepstow..... | Wine in casks ..... | Wines and spirits | |
| Chester..... | Wine in casks ..... | All goods, Tobacco for H.C. only | |
| Colchester .... | ..... | All goods, except Tobacco | |
| Coleraine ..... | ..... | All goods, except Tobacco | |
| Cork ..... | Wine in casks&Tobacco | All goods ..... | Wine Whse. |
| Cowes ..... | Wine in casks&Tobacco | All goods | Whse. |
| Dartmouth .... | Foreign Cattle & Wine in casks | All goods, Tobacco removed for ships' stores only | |
| Deal ..... | ..... | Re-warehousing Tobacco, Tea, Coffee, Wines and Spirits for H.C. or ships' stores only | |
| Douglas ..... | ..... | All goods | |
| Dover ..... | Foreign Cattle & Wine in casks | All goods, except Tobacco | |
| Drogheda..... | Tobacco ..... | All goods | |
| Dublin ..... | Wine in casks&Tobacco | All goods ..... | Wine Whse. |
| Dumfries ..... | ..... | All goods, except Tobacco | |
| Dundalk ..... | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| Dundee..... | Wine in casks ..... | All goods, Tobacco for H.C or ships' stores only | |
| Exeter ..... | Wine in casks ..... | All goods Tobacco for H.C. or ships' stores only | |
| Falmouth..... | Foreign Cattle, Wine in casks & Tobacco | All goods | |
| Faversham .... | ..... | Wines and Spirits only | |
| Fleetwood .... | Tobacco..... | No premises for Whsg. dry goods of any kind | |
| Folkestone .... | Wine in casks ..... | All goods, except Tobacco | Wine |
| Fowey ..... | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| Gainsborough.. | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| Galway..... | Wine in casks&Tobacco | All goods | |

| Ports. | Direct importation of all goods except Foreign Cattle, Wine in casks & Tobacco, unless where these are specified below. | Removed from other Ports. | Ports having a warehouse for Tea; also Wine testing ports. |
|---|---|---|---|
| Glasgow | Foreign Cattle, Wine in casks & Tobacco | All goods | Wine tested Whse. for Tea |
| Gloucester | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | Wine tested |
| Goole | Foreign Cattle, Wine in casks & Tobacco | All goods | |
| Grangemouth | Foreign Cattle & Wine in casks | All goods, Tobacco for ships' stores only | |
| Granton | Foreign Cattle | All goods, Tobacco for H.C or ships' stores only | |
| Greenock | Wine in casks & Tobacco | All goods | |
| Grimsby | Foreign Cattle, Wine in casks & Tobacco | All goods | |
| Halifax | An Inland Bonding Town | All goods | |
| Hartlepool West & Hartlepool | Foreign Cattle & Wine in casks | All goods | |
| Harwich | Foreign Cattle, Wine in casks & Tobacco | All goods | |
| Hayle | Wine in casks | All goods, except Tobacco | |
| Hull | Foreign Cattle, Wine in casks & Tobacco | All goods | Wine tested |
| Inverness | ..... | Wines and Spirits and all dry goods removed for H. C. except tobacco | |
| Ipswich | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Kirkcaldy | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| Kirkwall | Foreign Cattle | Non-Warehousing port | |
| Lancaster | Tobacco | All goods | |
| Leeds | Inland Bonding Town | All goods | |
| Leith | Foreign Cattle, Wine in casks & Tobacco | All goods | Wine tested Whse. for Tea |
| Lerwick | ..... | Non-warehousing port | |
| Limerick | Tobacco | All goods | |
| Littlehampton | Foreign Cattle & Wine in casks | All goods, except Tobacco | |
| Liverpool | Foreign Cattle, Wine in casks & Tobacco | All goods | Whse. for Tea Wine tested |
| Llanelly | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| London | Foreign Cattle, Wine in casks & Tobacco | All goods | Wine tested Whse. for Tea |
| Londonderry | Tobacco | All goods | |
| Lowestoft | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Lyme Regis | ..... | Wines & Spirits, Tea & Coffee | |

| Ports. | Direct importation of all goods except Foreign Cattle, Wine in casks & Tobacco, unless where these are specified below | Removal from other Ports. | Port a w for Win port |
|---|---|---|---|
| Lynn | Wine in casks & Tobacco | All goods, Tobacco for H.C. or ships' stores only | |
| Malden | | Non-warehousing port | |
| Manchester | An Inland Bonding Town See note * p. 520 | All goods | |
| Maryport | | All goods, Tobacco for H.C. or ships' stores only | |
| Middlesborough | Foreign Cattle & Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Milford | | All goods, Tobacco for ships' stores only | |
| Montrose | | All goods, Tobacco for H.C. or ships' stores only | |
| Newcastle | Foreign Cattle, Wine in casks & Tobacco | All goods | Win |
| Newhaven | Foreign Cattle & Wine in casks-See note† p.520 | All goods, except Tobacco | Win |
| Newport | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| New Ross | | All goods, Tobacco for H.C. or ships' stores only | |
| Newry | Wine in casks & Tobacco | All goods | |
| Padstow | | Non-warehousing port | |
| Penzance | Foreign Cattle & Wine in casks | All goods, Tobacco for ships' stores only | |
| Perth | | All goods, Tobacco for H.C. or ships' stores only | |
| Peterhead | | Re-warehousing all goods Tobacco for ships' stores | |
| Plymouth | Foreign Cattle Wine in casks & Tobacco | All goods | Win |
| Poole | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Port Glasgow | Tobacco See note † p. 520 | All goods | |
| Portsmouth | Foreign Cattle, Wine in casks & Tobacco | All goods | |
| Preston | Tobacco | All goods | Win |
| Ramsey | | Spirits, Tobacco & Eau de Cologne. | |
| Ramsgate | | All goods, except Tobacco | |
| Rochester | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Runcorn | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Rye | Wine in casks | Wines and Spirits | |
| Scarborough | | All goods, Tobacco for H.C. only | |

| Ports. | Direct importation of all goods except Foreign Cattle, Wine in casks & Tobacco, unless where these are specified below | Removed from other Ports. | Ports having a warehouse for Tea; also Wine testing ports. |
|---|---|---|---|
| Scilly | ..... | Non-warehousing port | |
| Shields, North | Foreign Cattle & Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Shields, South | Foreign Cattle & Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Shoreham | Foreign Cattle & Wine in casks | All goods, except Tobacco | |
| Skibbereen | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| Sligo | Tobacco | All goods | |
| Southampton | Foreign Cattle, Wine in casks & Tobacco | All goods | Wine tested |
| Stockton | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Stornoway | ..... | Non-warehousing port | |
| Stranraer | ..... | Non-warehousing port | |
| Sunderland | Foreign Cattle & Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Swansea | Wine in casks&Tobacco | All goods | |
| Teignmouth | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| Tralee | ..... | All goods, Tobacco for H.C. only | |
| Troon | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| Truro | Wine in casks | All goods, except Tobacco | |
| Waterford | Wine in casks&Tobacco | All goods | |
| Wells | ..... | Non-warehousing port | |
| Westport &Newport | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| Wexford | Tobacco | All goods | |
| Weymouth | Foreign Cattle & Wine in casks | All goods, Tobacco for ships' stores only | Whse.forTea |
| Whitby | ..... | All goods, Tobacco for H.C. or stores only | |
| Whitehaven | Wine in casks&Tobacco | All goods | |
| Wick | ..... | All goods,Tobacco for H.C. or ships' stores only | |
| Wigtown | ..... | Non-warehousing port | |
| Wisbeach | ..... | Non-warehousing port | |
| Woodbridge | ..... | All goods, except Tobacco | |
| Workington | ..... | All goods, Tobacco for H.C. or ships' stores only | |
| Yarmouth | Wine in casks | All goods, Tobacco for H.C. or ships' stores only | |
| Youghal | ..... | All goods, Tobacco for H.C. or ships' stores only | |

* Vessels at Liverpool can discharge their cargoes for Manchester into lighters alongside: these are locked by the Liverpool officers and placed in charge of an officer until they arrive at Manchester, where the Examining Officers, who are furnished with duplicate keys, clear the officer in charge, and treat the goods and bring them to account as direct importations.

† Tobacco may be exported to Dieppe, via Newhaven, but, if not shipped at Newhaven, to be brought back to London and re-warehoused.

‡ Port Glasgow is now attached for Customs purposes to the port of Greenock.

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## Portsmouth, Port of, P.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 396 | 31,464 | 28 | 7 | 1014 | 130,634 | 347 | 25,077 | 48 | 3,953 | 539 | 15,687 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 279 | 18,785 | 18 | 673 | 297 | 19,458 | 7 | 485 | 2 | 183 | 9 | 668 |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 236

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £282,041 | £15,679 | £27,642 |

Portsmouth, co. Hants, a port possessing a splendid natural harbour formed by a deep triangular shaped bay, inclosed on the west by a tongue of land on which is situated the town of Gosport, on the north by the mainland, and on the east by the island of Portsea. On this island the towns of Portsmouth and Portsea are situated, as also the great dockyards, storehouses, arsenals and various other works for the supply of the Royal Navy, as well as extensive barracks for the large bodies of troops stationed here. To the south of the harbour is the fine roadstead of Spithead. Portsmouth is the principal naval station of the country, it is also one of the most strongly fortified places, and it is at this port that the forces going out to India embark, and those return-

ing land. The trade principally arises from the bonding of spirits and wine, and the shipment of these and other goods as stores for the numerous troop ships and vessels of war fitted out at this station. Imports: wine, spirits, timber, cattle and agricultural produce from France.

**Customs Establishment.**

*Collector and Surveyor.*—ROBERT RAGGETT.

CLERKS.—*First Class.*—William G. Maclean. *Second Class.*—James Scott, Samuel Aylen.

*Writer.*—W. L. Guest.

EXAMINING OFFICERS.—*First Class.*—George Rickman. *Second Class.*—James Meckiff, John Tranham. *Third Class.*—William C. Dryden. David Paul.

*O.D.O.—First Class.*—J. G. Moth, C. Martell, H. Board, J. H. Stevens, J. A. Waterman, J. Williams. *Second Class.*—C. Smith, G. H. Good, J. Winn, R. Hall, M. Gill, G. Terry, A. Miller, J. J. Newman.

CREEK: Fareham; P.C.O., Leigh Hooper.

There are fifteen **Bonded Warehouses.**

**Potatoes.**—All potatoes coming from the United States of America, whether brought as merchandize or ships' stores, are to be carefully examined by the Officers of Customs, who are to take care that all particles of potato haulm or stalk, as well as of loose soil, which may be found with such potatoes, be destroyed by fire.

## Preston, Port of. P.N.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 19 | 1,851 | .. | .. | 497 | 24,125 | 6 | 537 | .. | .. | 294 | 16,182 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 100 | 6,605 | 15 | 827 | 115 | 7,432 | 2 | 158 | .. | .. | 2 | 158 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 49

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £27,559 | £370 | £45,823 |

Preston, co. Lancaster, a port situated on the right bank of the river Ribble, 14 miles from its entrance into the sea. The trade of the port arises from the warehousing of wines, spirits, tobacco and tea removed from the port under bond; the carriage coastwise of coal, grain, timber, &c., from and to the port. During the malting season a number of vessels usually arrive from France and the Baltic with cargoes of barley.

**Customs Establishment.**

*Collector and Surveyor.*—CALEB COX.

CLERKS.—*Second Class.*—Thomas E. Fielding, William C. Ward.

EXAMINING OFFICER.—*Third Class.*—William J. Cock.

*O.D.O.—Second Class.*—W. Barton, T. Crumpsty, E. D. Green.

CREEK: Lytham; P.C.O., James Ross.

*O.D.O.—Second Class.*—S. Butcher.

**Bonded Warehouses.**

Thos. Threlfall & Co., Victoria Quay, Exchange and Town Hall; H. C. Breckell & Co., Back Lane; Jas. Robinson & Co., Cheetham Street; H. Hunt, Woodcock's Yard; M. Addison, Fishergate; Jas. Thornton, Wharf Street; R. Robinson, Victoria Quay; wines, British and foreign spirits. A. M. Birchall, Victoria Quay; tobacco. John Crook, Friargate; tea.

**Pricking Note.**—*See* DANDY NOTES, *also* EXPORTATION.

**Prohibitions and Restrictions** to the importation of certain articles, *see* IMPORTATION, *also* ARMS, CATTLE, DANGEROUS GOODS, MARKS, OBSCENE PRINTS, &c., PORTS, SALMON, SPIRITS, TOBACCO, WINE.

## Proof-Room.

The places set apart for receiving and trying and recording the strengths of Customs samples taken from spirits in casks are termed "Proof-Rooms."

*See also the respective articles on Samples, Wines and Spirits.*

**Consolidated regulations for the disposal of Crown samples of wines and spirits.**—An account is to be kept of the samples received and disposed of, in the manner directed by G.O. 44, 1858.

This Order directs that the following books be kept in accordance with specimens therewith furnished, viz.: (1) Proof Register: (2) Stock Book; (3) Store Cask Book; (4) Sample Phial Book.

Samples of wines and spirits removed under bond are to be retained as drawn for a period of *two months*, and all other samples of spirits for *one month*, from the time of their being brought into the Proof-Room; and at the expiration of the respective periods the samples are to be started into store casks and disposed of at the next Customs sale.

Wines are to be offered for sale in convenient lots for home consumption, at the duty payable thereon with reference to their

strength. The spirits are not to be reduced by water to the strength of proof, but they are to be offered for home consumption at a price not less than the duty per proof gallon, and in lots of the legal quantity, viz. :—

If foreign spirits, in lots of 20 gallons:

If British spirits, in lots of 9 gallons;

any remaining surplus quantity being added to the last lot drawn from the several casks.

All samples of wines and spirits are to be disposed of once a year at least, and if the quantity of spirits does not amount to the legal quantity, the spirits may be offered for sale, for home consumption only, in less quantities than may be legally imported.

Purchasers of the wines and spirits are to provide packages for their respective lots; and in the case of spirits, a certificate, signed by the Queen's Warehouse-Keeper, and indorsed with the particulars required by the 26th sec. of the Act 11 & 12 V. c. 122, is to be given in order to sanction the transit of the spirits, as directed in G.O. 109, 1848, and G.O. 115, 1848, and as further required by the 23 & 24 V. c. 114, s. 184.—*See Permit.*

If the wines and spirits will not realize the amount of the duty, they are to be put up for sale at buyers' prices for exportation, care being taken, however, that spirits in illegal quantities are not so offered, and in the event of no bidding being obtained, the circumstance is to be reported to the Board, with a view to the samples being destroyed, or removed to another port, under the regulations of G.O. 123, 1845.

The duties on the samples sold are to be brought to account finally by entry as "duties" on goods ex warehouse, and the balance as "moneys not duties," under the head of proceeds of samples.

**Sample Phials.**—For the purpose of ensuring a due check on the stock of empty sample bottles at the Proof-Rooms in this port, it is directed that the stock now on hand is to be ascertained by the Inspectors of Gaugers at the respective stations, and recorded by them in a column of their quarterly accounts of samples of spirits and wines, distinguishing the full, from the empty bottles, and that the Inspectors when transcribing the weekly account of samples from the Gauger's book, are at the same time to check the sample drawer's daily account of phials used and received, and to examine the phials returned as broken previously to their being put away in the bins provided at the Proof-Room for the deposit of broken glass, recording the number broken.

At the end of each quarter the Inspectors are to ascertain the number of empty, as well as full bottles on hand, balance the account, and carry the balance forward to the next quarter.

Forms marked A and B are annexed to the minute to give effect to the same; and at the Out-ports the stock of bottles is to be checked by the proper officers under the like rules so far as practicable.

98/68 Spirits sold at Customs sales are not to be reduced with water to proof strength.

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**Pwllheli**, co. Caermarthen, a small harbour included in the port of Caernarvon; *which see.*

## Quarantine.

6 G. IV. c. 78 The laws relating to quarantine were consolidated by this Act, of the provisions of which we furnish a brief abstract.

s. 2 All vessels, including ships of war, coming from or having touched at any place from whence it may be adjudged by H.M. in Privy Council, the plague or other highly dangerous infectious disease may be brought, and all boats, &c., receiving any person or article from such vessels to be considered liable to quarantine.

s. 3 H. M. in Privy Council having reason for believing yellow fever or other highly infectious distemper to prevail in America or the West Indies, may order any vessels arriving therefrom to come to anchor at certain places to be named by the Commissioners of Customs, in order to ascertain the health of the crew before entering port, but such vessel not to be deemed liable to quarantine unless specially so ordered.

s. 4 Similar powers given to the Lord Lieutenant of Ireland in Council.

s. 5 Certain sorts of goods specially liable to retain infection to be subject to the regulations and restrictions of Orders in Council.

s. 6 Power of the Privy Council to prescribe and regulate performance of quarantine in special cases, &c. All proclamations to be made in the London Gazette.

s. 7 Masters of infected vessels within or without the Straits of Gibraltar to immediately proceed to such place as H.M. in Privy Council shall from time to time appoint, and report to the Officer of Customs, who is to inform the Commissioners of Customs with all dispatch, the master to obey directions under a penalty of £100 in default.

s. 8 Masters of vessels liable to quarantine to hoist certain flags and signals on meeting other vessels at sea or being within two leagues of the U.K., Channel Isles, or Isle of Man.

If the vessel has a clean bill of health, a large yellow flag of six breadths of bunting at the mainmast top; if not a clean bill of health, then a like yellow flag with a circular mark or ball entirely black, the diameter to which to be equal to two breadths of bunting; and at night the signal in both cases shall be a large signal lanthorn with a light therein, as used in the Royal Navy, at the

mainmast head; such signals to be displayed when within sight of vessels, or within two leagues from coast and at place of performance of quarantine, until discharge: penalty in default, £100.

Masters of vessels having the plague or other infectious disease on board to hoist certain signals.

Penalty on persons not liable to quarantine hoisting such signals.

Masters of vessels from foreign parts to give information to pilot of places touched at, &c. And pilot to inform master if the proclamation of any place during the voyage of the vessel has rendered her liable to quarantine.

Master to give pilot a list of goods, and pilot to give notice if any are liable to quarantine: penalty on pilot for conducting vessels to any other place than that appointed for quarantine.

The pilot or master on board any vessel, whether subject to quarantine or not, to bring to at request of Officer of Customs authorized to act on service of quarantine: penalty in default, £100.

The Port Superintendent or the principal officer of Customs, &c., may, at a convenient distance from the ship, make inquiries, the master to truly answer such: penalty in default £200.

Force may, if necessary, be used to compel vessels liable to quarantine to repair to appointed places: masters of vessels that have touched at infected places, &c., or knowing any person on board to be infected, and omitting to disclose the fact, or to hoist the prescribed signal, incur a penalty of £300.

Masters of vessels subject to quarantine, on their arrival at the appointed stations to deliver to the officer (sec. 14) bill of health, manifest, log book and journal: penalty in default, £100.

The master of a vessel liable to quarantine, quitting or permitting others to quit the vessel before the quarantine is performed, (unless by licence granted by an Order in Council), or who shall not cause his vessel duly to be conveyed to the place appointed for quarantine, to forfeit £400; and any person, pilot or otherwise, quitting the vessel unlawfully, may be forced by any person to return, and incurs a penalty of £300 and six months imprisonment.

All persons liable to quarantine, and all having communication with such, to obey orders of quarantine officers: penalty in default, £200.

Constable, &c., may apprehend and bring before a magistrate any person unlawfully quitting any vessel, &c.

Intercourse with stations appointed for quarantine may be prohibited by Order in Council: penalty for every offence £200.

Any officer embezzling goods under quarantine to be incapable of holding further office, and to incur a penalty of £200. Any officer permitting persons, vessels, &c., to depart without authority

or giving a false certificate, to be guilty of felony: any officer damaging goods incurs a penalty of £100, and costs of suit to the owner.

s. 22 Certificate of release for ships from certain parts before admission to entry.

s. 23 Release of vessels after performance of quarantine.

s. 24 Goods liable to quarantine may be opened and aired under the superintendence of quarantine officers, who may issue certificate of release to Customs officers.

s. 25 Forging or altering false certificates, felony.

s. 26 Illegally landing goods from vessels liable to quarantine or knowingly receiving them, penalty £500. Secreting them from vessels performing quarantine, penalty £100.

s. 27 In certain cases of infection H.M. in Council may prohibit the sailing from the U.K. or the Channel Islands of vessels under 100 tons, until bond for £200, with certain conditions, be given by the master.

ss. 28 & 29 Consuls and Vice-Consuls and others may administer oaths respecting quarantine.

s. 30 Commissioners of Customs may appoint superintendents of quarantine, whose duties may, in certain cases, be performed by officers of Customs.

s. 31 Publication of Orders in Council.

ss. 32 & 33 Recovery and application of penalties.

s. 34 The law officers of the Crown may stay proceedings by officers of Customs.

ss. 35, 36 & 37 Legal proceedings for the recovery of penalties.

29 & 30 V. c. 90 s. 51 All penalties imposed by the above quoted Act (6 G. IV. c. 78) may be mitigated at discretion by the Justices or Court having jurisdiction.

s. 52 Every vessel having on board any person affected with a dangerous or infectious disorder to be deemed to be within the provisions of the Quarantine Act (6 G. IV. c. 78) although such vessel has not commenced her voyage, or has come from or is bound to some place in the U.K. The Privy Council may make orders, rules, &c. (which shall be published in the London Gazette) with a view to the treatment of persons affected with cholera and epidemic, endemic, and contagious disease, and preventing the spread of cholera and such other diseases as well on the seas, rivers, and waters of the U.K., and on the high seas within three miles of the coast thereof, as on the land; and to declare and determine by what nuisance authority such orders, &c., shall be enforced; and any expenses incurred by such nuisance authority shall be deemed to be expenses incurred by it in carrying into effect the Nuisance Removal Acts.

By this Act a penalty of £50 is attached to a breach of rules, &c., made under the before quoted section (29 & 30 V. c. 90 s. 52.)

FLAG FOR QUARANTINE SERVICE.—A yellow flag with the Custom House seal of office inscribed in the centre, is to be used for the quarantine service; and is to be hoisted on board boats, upon all occasions, when employed in that service.

**Quarantine Certificate.**—CERTIFICATE *of the Quarantine Officer appointed to examine the masters of all ships and vessels arrived from foreign parts, in order to ascertain whether they are, or are not, liable to the performances of quarantine.*

These are to certify, that in pursuance of an Act of Parliament of the 6th year of His late Majesty George IV., and an Order of His Majesty in Council, dated the 19th July, 1825, I have examined

Master of a vessel called

the lately arrived from

and it appears by the answers of the said Master to the questions I have put to him* that there are not any articles liable to quarantine on board of the said vessel, And that it also appears that during the voyage no person has died or been ill of any contagious or infectious disease rendering the vessel liable to quarantine, and that the said vessel is not liable to quarantine.

Given under my hand, at the at this Day of 187

Examining Officer of Quarantine.

BILLS OF HEALTH.—It having been represented that in many of the eastern ports, more particularly on the Danube, there are no British Consular Agents, the proper Officers of Customs are directed to admit to free pratique vessels arriving from the east with clean bills of health, having an attestation of a British merchant, or a foreign Consul, that there is no British Consulate at the port of departure.

ARMY AND NAVY SHIPS.—All vessels connected with the Army or Navy, more particularly those having troops or invalids on board, are to be admitted to free pratique, immediately upon their arrival, with or without clean bills of health.

DISCRETIONARY POWER TO ALLOW PERSONS TO LEAVE VESSELS DETAINED FOR AN INFORMALITY.—The officers of Customs are authorized to exercise a discretionary power in allowing persons to leave the ship before the formal order directing her release is communicated to the officers, on the following conditions, viz.—

The Quarantine Officer to be satisfied that there has not been any sickness on board;

That the master is in possession of a clean Bill of Health; and,

That the release of the vessel is delayed through a mere informality in the documentary evidence required by the Quarantine Act.

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INTERROGATION OF MASTERS AS TO THE HEALTH OF THEIR CREWS, &c.

The Board resumed consideration of the regulations for preventing, as far as possible, the introduction of cholera into the United Kingdom; and being of opinion, with reference to the prevalence of that disease on the continent of Europe, that in addition to the questions already ordered to be put to Masters of vessels from infected ports, further precautions should be taken to guard against its introduction into this country, the Board direct that with this object the master of every vessel from foreign

should be *verbally* interrogated as to the health of all persons on board, and that the practice followed in London (a Statement of which is annexed) be observed at all ports in the United Kingdom so far as local circumstances will admit.

The Board also direct that in every case a note be made by the Boarding Officer in his pocket journal, for future reference, of the *verbal* questions put by him and of the master's reply.

*Statement of the practice pursued at the port of London for the interrogation of masters of vessels arriving from foreign as to the health of the crew and passengers*—

Every vessel arriving at the port of London from foreign is bound to hoist her colour by day, and to exhibit a light by night on reaching the quarantine ground,* for the information of the Boarding Officer.

On seeing such signal, the officer visits the vessel and interrogates the master as to the health of the crew and passengers (if any), and whether any death or sickness has occurred on board during the voyage; whether he has any bill of health, and, if from the Mediterranean, British Consul's bill of health, failing which the vessel is detained and the case reported to the Board.

If all questions are answered in a satisfactory manner, the vessel is allowed free pratique, and the "quarantine certificate" is issued, without which no vessel is allowed to report.

If there has been any sickness of an infectious or contagious character, or even of a doubtful nature, or the character of which is unknown by the master, the vessel is detained and inspected by the proper medical officer.

Should a vessel arrive from any port infected with cholera, or "suspected," the *printed* cholera questions are put, and, if the answers are satisfactory, the vessel is cleared, but if otherwise, she is detained, and the Medical Officer of Health † is immediately apprized, and on the receipt of a certificate from such Medical Officer that there is no infectious illness on board, the vessel is allowed to proceed.

Every vessel from foreign without any exception is questioned verbally as to the health of all persons on board, but as regards the Continental Passenger Steam Vessels, to prevent unnecessary detention, the questions are put in as brief and condensed a form as possible.

* When no special quarantine ground has been appointed, this must be read as the boarding station of the port.

† The sanitary authority, the local authority, or the nuisance authority, as the case may be.

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**Orders on Quarantine.**

The powers conferred on the Privy Council to make regulations, &c., for the prevention of disease, under, among others, the

Diseases Prevention Act, 1855 (18 & 19 V. c. 116); the Sanitary Act, 1866 (29 & 30 V. c. 90); were, so far as relates to England and Wales, transferred to the Local Government Board by the Local Government Board Act, 1871 (34 & 35 V. c. 70); and the Public Health Act (35 & 36 V. c. 79.) For Scotland, Orders are issued by the Privy Council under the Quarantine Act (6 G. IV. c. 78), and the Public Health (Scotland) Act, 1867 (30 & 31 V. c. 101.) For Ireland, powers are conferred on the Local Government Board under the provisions of the Quarantine Act, and the Public Health Act, 1874 (37 & 38 V. c. 93.)

**Order in reference to Cholera by the Local Government Board, England, 17th July, 1873.**

*Definitions.*

Art. 1.—In this Order:—

The term "Ship" includes vessel or boat;

The term "Officer of Customs," includes any person having authority from the Commissioners of Customs;

The term "Master" includes the officer or person for the time being in charge or command of a ship;

The term "Cholera" includes Choleraic Diarrhœa;

The term "Sanitary Authority" has the same meaning as in "The Public Health Act, 1872";

The term "Clothing and Bedding" includes all clothing and bedding in actual use and worn or used by the person attacked, at the time of or during the attack of Cholera.

For the purpose of this Order, every ship shall be deemed infected with Cholera in which there is or has been during the voyage or during the stay of such ship in a foreign port in the course of such voyage, any case of Cholera.

I.—*Regulations as to Customs Inspection.*

Art. 2.—If any Officer of Customs, on the arrival within the limits of any port in England of any ship, ascertains from the master of such ship or otherwise, or has reason to suspect, that the ship is infected with Cholera, he may detain such ship, and order the master forthwith to moor or anchor the same; and thereupon the master shall forthwith moor or anchor the ship in such position as such Officer of Customs shall direct.

Art. 3.—Whilst such ship shall be so detained, no person shall leave the same.

Art. 4.—The Officer of Customs detaining any ship as aforesaid, shall forthwith give notice thereof, and of the cause of such detention, to the Port Sanitary Authority, if there be one, or otherwise, to the Sanitary Authority of the District within which the ship shall be detained.

Art. 5.—Such detention by the Officer of Customs shall cease as soon as the said ship shall have been duly visited and examined by the proper Officer of the Sanitary Authority; or, if the ship shall, upon such examination, be found to be infected with Cholera, as soon as the same shall be anchored or moored in pursuance of Art. 9 of this Order.

Provided, that if the examination be not commenced within twelve hours after notice given as aforesaid, the ship shall, on the expiration of the said twelve hours, be released from detention.

II.—*Regulations as to Sanitary Authorities.*

Art. 6.—The Port or other Sanitary Authority at every port shall, as speedily as practicable, with the approval of the Chief Officer of Customs of such port, fix some place or places within the said port where any ship may be detained moored, or anchored, for the purpose of these regulations.

Art. 7.—Any officer appointed by such Sanitary Authority to see to the carrying out of this Order, if he have reason to believe that any ship arriving within the district of such Authority, whether examined by the Officer of Customs or not, is infected with Cholera, or shall have come from a place infected with Cholera, may visit and examine such ship, for the purpose of ascertaining whether it is so infected; and the master of such ship shall suffer the same to be so visited and examined.

Art. 8.—The Sanitary Authority, on notice being given to them by an officer of Customs, under this order, shall forthwith cause the ship in regard to which such notice shall have been given, to be visited and examined by their Medical Officer of Health, or some other legally qualified Medical Practitioner, for the purpose of ascertaining whether it is infected with Cholera.

Art. 9.—The master of every ship which is infected with Cholera shall, after any such examination as aforesaid, so long as the ship is within the District of a Sanitary Authority, moor or anchor her in such position as from time to time the said Authority shall direct.

Art. 10.—No person shall leave any such ship until the examination hereinafter mentioned shall have been made.

Art. 11.—The Sanitary Authority shall, as soon as possible after the arrival of any such ship, cause all persons on board of the same to be examined by their Medical Officer of Health, or some other legally qualified Medical Practitioner, and shall permit all persons who shall not be certified by him, as hereafter mentioned, to land immediately.

Art. 12.—Every person certified by the Medical Officer of Health or Medical Practitioner making such examination, to be suffering from Cholera, shall be dealt with under any rules that may have been made by the Sanitary Authority under the 29th section of the Sanitary Act. 1866, or, where no such rules shall have been made, shall be removed, if the condition of the patient admit of it, to some hospital or place previously appointed for such purpose by the said Authority; and no person so removed shall leave such hospital or place until the Medical Officer of Health of the Authority, or some other legally qualified Medical Practitioner appointed by them, shall have certified that such person is free from the said disease.

If any person suffering from Cholera cannot be removed, the ship shall remain subject, for the purposes of this Order, to the control of the Medical Officer of Health, or some other legally qualified Medical Practitioner appointed by the said Authority; and the infected person shall not be removed from or leave the ship, except with the consent in writing of the Medical Officer of Health or other Medical Practitioner.

Art. 13.—Such Medical Officer of Health or Medical Practitioner shall give directions, and take such steps as may appear to him to be necessary, for preventing the spread of the infection, and the master of the said ship shall forthwith carry into execution such directions as shall be given to him by such Officer or Practitioner.

Art. 14.—Any person certified by such Medical Officer of Health or Medical Practitioner as aforesaid to be suffering from any diarrhœal or other illness which he may suspect to be Cholera, may either be detained on board the ship or taken to some hospital or other previously appointed place, and detained there, for any period not exceeding two days, until it be ascertained whether the illness is or is not Cholera.

Any such person who, while so detained, shall be certified by the Medical Officer of Health or Medical Practitioner to be suffering from Cholera, shall be dealt with as in the above article relating to patients suffering from that disease.

Art. 15.—In the event of any death from Cholera taking place on board of such vessel while so detained, the master shall cause the dead body to be taken out to sea, and committed to the deep, properly loaded to prevent its rising.

Art. 16.—The master shall cause the clothing and bedding of every person who may have suffered from Cholera on board such vessel, or who, having at any time been on board such vessel, shall have suffered from Cholera during the stay of such vessel in a foreign port, to be disinfected or (if necessary) destroyed; and

if the master shall have neglected to do so before the ship arrives in port, he shall forthwith, or upon the direction of the said Authority, cause the same to be disinfected or destroyed, as the case may require; and if the said master neglect to comply with such direction within a reasonable time, the Authority shall cause the same to be carried into execution.

Art. 17.—The master shall cause every part of the ship, and every article therein, other than those last described, which may probably be infected with Cholera, to be disinfected or destroyed, when required to do so by the said Authority, or by their Medical Officer of Health.

NOTICE.—The Statute 35 & 36 Vict. c. 79, provides in section 52 that "any person wilfully neglecting, or refusing to obey or carry out, or obstructing the execution of any rule, order, or regulation made by the Local Government Board under section 52 of the Sanitary Act, 1866, shall be guilty of an offence punishable on summary conviction before two Justices, and be liable to a penalty not exceeding *fifty pounds*."

All previous Orders in regard to the inspection and examination of ships with reference to Cholera are rescinded.

SCOTLAND.—An Order corresponding with the above was made by the Privy Council on the 28th July, 1873. The only variations are that in 12th Art. the 55th section of the Public Health (Scotland) Act, 1867, is referred to instead of that referred to in the above (the 29th section of the Sanitary Act, 1866), and there is an additional article, viz.:—

Art. 18.—Every person obstructing the Local Authority in carrying this Order into effect, or otherwise offending against this Order, shall be liable on summary conviction, to a penalty not exceeding £20.

**Yellow Fever.**—The Lords of the Privy Council, in accordance with the provisions of the Quarantine Act, direct that every vessel coming from or having touched at any port or place in Cuba, or coming from or having touched at any port or place lying between longitude 35 and 60 degrees W., and between 4 and 40 degrees south latitude, shall come to an anchor at such place or places appointed by the Commissioners of H.M. Customs, for the purpose of having the state of the health of the crew ascertained before the vessel be permitted to enter the port to which she is bound, or any other port of the U.K.

DISINFECTION OF VESSELS.—Every vessel coming from or having touched at any place lying between longitude 52° and 82° west, and between 4° and 24° north latitudes, shall come to an anchor at such place or places as may be appointed by the Commissioners of H. M. Customs, for the purpose of having the state of the health of the crew of such vessel ascertained before she shall be permitted to enter any port of the U.K., and shall remain at such place until the health of the crew shall have been ascertained.

In order to remove all doubt as to the conditions under which vessels arriving in the U.K. from places within the degrees of longitude and latitude described in the above quoted Order (7th March, 1867) the officers at the different Out-ports are instructed not to detain in quarantine on account of Yellow Fever, vessels coming from any port or place defined in the above Order, if they are satisfied on the following points:—

1st.—That the bodies of any persons who may have died on board from Yellow Fever during the voyage, had been immediately committed to the deep,

2nd.—That their clothing and bedding and other like articles, which may have been fouled with discharges from the sick, had been immediately destroyed; or, if not destroyed, properly disinfected to the satisfaction of the Medical Officer of Quarantine at the port of arrival.

3rd.—That no case of death from Yellow Fever had occurred within six days of the arrival of the vessel in port.

4th.—That no fresh attack of Yellow Fever had occurred within fourteen days of the arrival of the vessel in port.

gallons of solution of perchloride of iron, should be poured purpose of disinfecting the bilge water. All permanent grained ballast should be replaced by fresh.

It is most frequently, with reference to the infection of ships require to be disinfected, and generally in such cases th same treatment as the ship. So far, therefore, as the cargo pletely disinfected in the course of the disinfection of the sh practicable, it ought, before it is landed, and part by part disinfected by free sprinklings with the solution of chloride o in these cases it is to be remembered that persons from o ship (especially those who have been most in its hold) may c their person—in prevention against which danger it is desira should have complete baths of soap and water, and that t partake of the general fumigation of the ship. The perso fumigation of a ship (especially where there is a question of not at first to enter the hold, but merely to hang down the h place within the hold, the vessel which contains his chemical

151 / 71 — MEDICAL VISITATION OF VESSELS.—Medical visits to v Fever ports may be dispensed with in those cases where no s on the homeward voyage, and where the voyage has occupied eight days.

53 / 53 — PASSENGERS WHO HAVE SUFFERED PREVIOUSLY MAY LA vessels placed under quarantine on account of Yellow Fever, shall make a declaration that they have had at some peri disease, and who shall satisfy the visiting Officer of Health thereupon be permitted to land.

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**Queensferry**, co. Linlithgow. **An Excise General**

## Queen's Warehouse (*see also* PROOF ROO

Hamel p. 80 — The Crown warehouses used for the reception of and of goods under detention by the Customs are c Warehouses." This name "is synonymous C.C.A. ss. 224 & 225 'Customs Warehouse' as used in secs. 224 and 2 ing goods may also be taken to the Queen's Wa

may be obtained by them, or their agent upon the production of a proper authority, and upon payment of the duty, rent, and charges due, and that should the goods not be cleared within three months they will be sold.

Forms of entry for the proceeds, exclusive of duty, of overtime goods, and of sample goods, respectively, sold at Customs sales under G.O. No. 17 and 28, 1868, are prescribed by G.O. No. 76, 1873.

All goods not being of a perishable nature deposited in the Queen's Warehouse, and not cleared within three months, and all goods of a perishable nature so deposited and not cleared forthwith, may, in case the same cannot be sold for a sum sufficient to pay the duties and charges, if offered for sale for H.C., or the charges if offered for sale for exportation, be destroyed by direction of the Commissioners of Customs.

Rent on goods deposited in the Queen's Warehouse is to be charged at the following rates under the provisions of the 16 & 17 V. c. 107 s. 10, subject to the regulations hereafter mentioned, viz. :—

| | Per week. |
|---|---|
| On packages of baggage and small packages of presents, and samples of wines and spirits, or other liquids n.e. one gallon content, each package .. .. .. .. .. .. .. .. .. .. | 0 2 |
| On packages containing wines, spirits, or other liquids exceeding one gallon and n.e. 20 gallons content, each package .. .. | 0 4 |
| Ditto, if exceeding 20 gallons content, each package .. .. .. | 0 6 |
| On all other packages and goods not above described, if not measuring more than 60 cubic feet, each package .. .. .. .. | 0 4 |
| If measuring more than 60, and not above 80 cubic feet, each package | 0 8 |
| If measuring more than 80, and not above 100 cubic feet, each package | 1 0 |
| For every 10 feet in addition thereto.. .. .. .. .. .. | 0 6 |
| On all stores of Naval Officers, and all surplus stores from merchant vessels deposited in the Queen's Warehouses for security of duties, viz. :—Packages of wine, spirits, cordials and other liquids under 2 gallons .. .. .. .. .. .. .. .. | NIL |
| Ditto, 2 gallons and under 6 gallons, each package .. .. .. | 0 1 |
| Ditto, 6 gallons and upwards, each package .. .. .. .. | 0 2 |
| Ditto, packages and parcels of dry goods not requiring 1 cubic foot of space.. .. .. .. .. .. .. .. .. .. .. .. | NIL |
| If requiring 1 foot and not above 2 cubic feet of space, each package | 0 1 |
| Ditto, if exceeding 2 cubic feet of space, each package .. .. .. | 0 2 |

In any case, however, in which the same party deposits several packages of surplus stores amounting altogether to 2 gallons or upwards of liquids, or of dry goods requiring 1 cubic foot of space or upwards rent is to be charged accordingly, although each package may be of less content than 2 gallons, or require less space than 1 cubic foot.

All goods not being baggage or stores may remain three clear days in the warehouse free of rent to afford parties sufficient time to examine and clear the same.

Rent is not to be charged on stores forming the remains of the sea stock of Naval Officers paid off from Her Majesty's ships until they shall have been in the warehouse 12 months.

When Board's orders for the delivery of goods seized or detained and deposited in the Queen's Warehouse are not complied with, and the goods taken away by the parties within 14 days from the date of the order, rent is to be charged for the time they remain after 14 days.

Whenever the fraction of a week does not exceed 3 days no rent is to be charged for such fraction, but if exceeding 3 days rent is to be charged for a week. For instance, if a package remain for a week and 3 days including the day of delivery, then one week only is to be charged, but if it remain 1 week and 4 days including the day of delivery, then 2 weeks are to be charged.

**Disposal of goods, not seizures.**—Before goods brought to the Queen's Warehouse for the security of the duties are allotted for sale in consequence of having remained beyond the period allowed by law,* notice of the intention of sale is to be given to the individuals who may appear to be the proprietors of the goods.

*In practice, surplus ships' stores are allowed to remain twelve months previous to sale, and other goods three months.

Goods not detained by the officers at the time of landing should not be placed under seizure, on becoming overtime goods but sold for payment of the duties and charges, and the overplus (if any) paid to the importer or proprietor of the goods in conformity with the provisions of the 74th sec. of the Act 16 & 17 V. c. 107.

It having been represented to the Board that a diversity of practice exists in the Out-ports in regard to the manner in which goods deposited in the Queen's Warehouse for securities of duties or as seizures, are offered for sale on becoming "overtime goods," or are otherwise disposed of.

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The Board, with a view to uniformity of practice, direct:—That tobacco, cigars and snuffs in packages of the legal size, and admissible to entry on importation, sent into the Queen's Warehouse for security of duties on becoming overtime goods, and all rummage goods including ships' stores in legal sized packages be offered for sale "at buyers' prices for exportation or for home consumption on payment of the duty."

That cigars, ships' stores, and rummage goods in illegal packages be offered for sale "at buyers' prices for H.C. only on payment of the proper duties."

Unmanufactured, negrohead, and cavendish tobacco, are to be sold subject to the condition that, if entered for H.C. they can only be delivered to licensed manufacturers; and negrohead and cavendish tobacco to the further condition that they must be packed and labelled at the buyers' expense; as required by the "Manufactured Tobacco Act, 1863."

That all *seized* tobacco (except cigars) and snuff, and tobacco

whether manufactured or unmanufactured (except cigars, which are in all cases to be offered for sale as above directed), and also snuff *detained* or *liable to detention* for having been illegally imported, and for which no application has been made by the owners within 6 months, be destroyed, instead of being offered for sale.

That the duties on all goods sold at Customs sales be brought to account by entries as "Duties," and the purchase money as "Moneys, not duties."

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Goods which have failed to sell in the Customs sales may, under the sanction of the Board, be destroyed.

Horses and carts used for smuggling purposes and perishable articles sent to the Queen's Warehouse to be under the Board's sanction immediately sold.

The Queen's Warehouse-Keeper and Officers of the Customs employed in conducting public auction sales are not to be required to take out auction licences. 19 G. III. c. 56.

**Combustibles not to be deposited in Queen's Warehouses.**—No goods of a combustible or inflammable nature shall be brought into or deposited in the Queen's Warehouse, unless with the sanction of the Commissioners of Customs; and if any such goods shall be landed by the Officers of Customs under the 74th sec. of the C.C.A. 1853, the same may be deposited in any place that such officers may deem fit, and whilst so deposited the same shall be deemed to be in the Queen's Warehouse, and be liable to be dealt with, at the expiration of 14 days, in the same manner as goods of a perishable nature actually deposited in the Queen's Warehouse, unless duly cleared or warehoused in some approved warehouse in the meantime; and such goods shall be chargeable with such expenses for securing watching, and guarding the same until sold, cleared or warehoused as aforesaid, as the Commissioners shall see fit, and neither the said Commissioners nor their officers shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid.

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**Quinine Wine.**—*See* WINE.

**Quoile,** co. Down, a creek situated near the extremity of a long inlet which stretches from the western side of Strangford Lough. It is included in the port of Belfast; *which see.*

## Racking Foreign Wines and Spirits in Customs Warehouses.—*See also* BLENDING *and* REPACKING.

Racking is the operation of drawing off from the contents of one cask into another, and is resorted to for various purposes, such as,—

For the transfer to one cask of the quantity contained in two or more packages; or, contrariwise, for division into smaller quantities.

For the purpose of drawing wine off bright from the lees, or spirit from sediment.

For the substitution of sound for defective casks.

Racking is authorized by the 105th sec. of the C. C. Act, to be performed after such notice from the respective proprietors, &c., and at such times, and under such regulations and restrictions as the Commissioners of Customs shall from time to time require and direct, the packages used not being less in any case, if the goods be to be exported, or to be removed to another warehouse, than is required by law on the importation of such goods; it is also provided that the "duty on the surplus, if any, of such goods as may be delivered for home use, shall be immediately paid, and such surplus shall be delivered for home use accordingly."

**The surplus to be immediately cleared.**—It will be seen that the law requires that the surplus remaining from an operation shall, if the goods be admissible for H.C., be cleared immediately. Although there is no specific penalty attached to a non-compliance with the law, yet in accordance with the principle that no man shall profit by his own default, if the owner fail to clear a surplus arising from an operation, at the time when the law requires that it shall be cleared, he cannot subsequently claim any allowance for waste or loss in the warehouse.

The practical question then arises, what is a surplus? This, with regard to wines and spirits, is defined as a remnant left by a vatting, blending, filling or racking operation, in the case of wine of less quantity than a quarter cask, in the case of spirits of less than 20 gallons. Such remnants, therefore, are not to be regauged, but are when delivered to be charged with duty upon the quantity ascertained at the completion of the operation.

B.O. Sept. 71 & Nov. 72

*** We regret that in the article on FILLING, page 187, these orders were mis-quoted through an omission in the transcript furnished to us.

**Small remnants of wines or spirits otherwise inadmissible may be cleared.**—In order to close the accounts, the Controller of Accounts may sanction the payment of duty on small remnants of wines or spirits inadmissible for H.C., provided the quantity do not exceed 11 bottles of wine or 4 gallons of spirits in casks.

B.O. 5 Nov. '65.

**Restrictions as to size of package.**—The racking of wine is restricted to casks not smaller than quarter casks for home consumption, and octaves for exportation.

A quarter cask is understood to mean the standard quantity of the wine in question.

The racking of foreign spirits is restricted to quantities of not less than 20 gallons, unless for stores or fortifying purposes, or for exportation to certain countries in which the conveyance of large packages is difficult, but in the latter case the sanction of the Board must first be obtained.

Any quantity of wine or of spirits may be racked for filling up, but only to fill natural ullages.

**Numbering of racked casks.**—The numbers that racked casks take shew the source from which they have been derived; thus, if No. 1 is racked into two casks, the numbers given to the new casks will be $\frac{1}{1}$ and $\frac{2}{1}$; or should a cask be racked from two or more it will take the numbers of each: thus, if Nos. 2 and 3 are racked into one cask, that cask will be numbered $\frac{1}{2/3}$. When the contents of one are wholly racked into another, the new cask may take the number of the original package.

**Marks and brands.**—In all cases of racking it is the duty of the Gauger to see that no marks or brands exist on the new casks, other than those on the original, and that the original marks and particulars are duly cut in on the new casks.

**Small quantities for bottling.**—Quantities of wines and spirits, not being less than two gallons may be drawn off in bond, and removed to the place set apart for bottling operations.

**Wine may be charged to half a gallon.**—When wine is measured into casks, the quantities are to be charged to the half gallon.

**Racking from the lees.**—Wine may be drawn off from the lees under the immediate superintendence of a Gauger, and the lees may be destroyed in the presence of an Inspector of Gaugers, and the duty remitted, the quantity remitted being first correctly ascertained for deduction from the official accounts.

Racking from the lees is not held to create an *artificial* ullage.

**Empty casks.**—In all cases where casks are left empty after an operation, that fact should be recorded in the book or on the paper.

**Losses in operation.**—One per cent. on the proof quantity in the case of spirits, and on the liquid quantity in the case of wines, is allowed for natural waste occurring in the process of racking; a like allowance is also made in all similar operations, as blending, vatting, bottling, &c. Formerly, when spirits that had been racked were cleared for home use within three months from the date of racking, the duty was chargeable on any *apparent* loss that had occurred in the process of racking, but now such losses are not charged, but the duty is assessed upon the quantity ascertained at the time of actual delivery; *see article on* LOSSES AND DEFICIENCIES, *p.* 357.

**Racking from bad condition.**—When it is found necessary to rack into a fresh cask, on account of the defective state of the original, a document called a "bad condition racking paper," is delivered by the Company to the Gauger on the station, who then dips the cask, prior to racking, and afterwards "confirms" the racking by gauging the new cask, and should he find that differ in capacity from the original, he notes the content on the racking paper, which in this case is sent to the warehousing department, that the alteration may be recorded; but, unless an excessive loss has occurred, the ullage is returned as at landing.

**Raisins.**—*See* FRUITS, DRIED.

**Ramsey (R.Y.)**—A small port on the north-east coast of the Isle of Man.

**Customs Establishment.**

*Collector and Surveyor.*—LESLIE LOCKHART.

EXAMINING OFFICER, &c.—Neil Campbell.

*O.D.O.*—W. Looney, B. W. Storey and G. S. Farrington.

## Rectifiers and Compounders.

The businesses of rectifying and compounding spirits are kept by law, under heavy penalties and stringent regulations, entirely separate from that of distilling, and even from that of brewing.

A distiller may, without payment of duty, remove from his store to a Customs or Excise warehouse spirits distilled by him, and deposit therein the same, either for H.C., exportation, ships' stores, or to be used in the warehouse for fortifying wines. But the spirit used by rectifiers and compounders is cleared from a Customs or Excise warehouse, or from a distiller's store, as the case may be, and the duty paid as for ordinary home consumption.

Although rectifiers and compounders operate on duty-paid spirit, yet, in order to secure the Revenue from illicit distillation, the processes of rectifying and compounding are regulated by law, and are not permitted to be carried on except under the strict inspection of the officers of Excise.

The rectifier or compounder, having finished his process, is able, by depositing the spirits in a Customs or Excise General warehouse, as "spirits of wine," as "compounded spirits," or as liqueurs, as the case may be, to draw back the duty he has paid on the spirit.

Furthermore, in order to compensate for the restrictions imposed by law on the distilling, rectifying and compounding of spirits, and to thereby place British spirits on equal terms with foreign spirits in the foreign and colonial markets, an allowance of 3d. per gallon in the case of compounded spirits, and of 2d. per gallon in the case of plain spirits and spirits of wine is paid on the *exportation* of such spirits. This allowance is paid before the actual exportation, should the spirit by any operation in the warehouse be rendered inadmissible for H.C., and it is also paid on spirit used to fortify wines in the warehouse.

*Spirits of wine may only be warehoused for exportation*, and the allowance on such spirit is therefore payable on its being deposited in either a Customs or an Excise General warehouse.

The denomination "spirits of wine" which, literally, is of course a misnomer, is applied to spirit of not less strength than 43 o.p. deposited in the warehouse by a *rectifier*. It will be observed that a plain spirit which if warehoused by a *distiller* would be denominated "plain spirits," and be admissible for H.C., would, if warehoused by a rectifier, be termed "spirits of wine," and be inadmissible for H.C.

Compounded spirits, the strength of which cannot be ascertained by the hydrometer, termed by the Act "*British Liqueurs*," *may be warehoused* in a Customs or an Excise General warehouse *for exportation only;* an allowance of 3d. per proof gallon is paid on the exportation of such spirit, and the drawback is paid on a strength equal to 5 per cent. less than the actual ascertained strength.

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Rectifier and compounder must be licensed by the Inland Revenue: penalty, £500, and forfeiture of all spirits, materials, vessels, &c.

Such licences only authorize for the premises mentioned therein (and expire on the 5th day of July. 6 G. IV. c. 81.)

The Commissioners of Inland Revenue may refuse a licence for premises situated near a distillery or brewery; a rectifying house may not be within a quarter of a mile in a direct line from a distillery; neither may a rectifier or compounder carry on upon the same premises, or upon any premises having a private communication therewith, the business of either distiller, brewer, maker of sweets, vinegar, cyder or perry, or a refiner of sugar, or a dealer in or retailer of wine; neither if he use a still can he be licensed as a retailer of spirits for any house within two miles of such premises.

In Ireland a rectifier or compounder is disqualified from receiving or holding a licence to retail beer or spirits to be drunk on the premises.

Licensed rectifiers and compounders must keep their names, &c., up on the front of their premises in white letters, painted at least 3 inches in depth, on a black ground: penalty, £50. Unlicensed persons putting their names as licensed: penalty, £50.

Rectifiers or compounders having in their possession any wort or fermented liquor, or any spirits except such as have been received for the purpose of being rectified or compounded, and duly accompanied by a permit or certificate: penalty, £500, or 20s. for every gallon.

Denominations of British Compounds, *see* BRITISH SPIRITS, *p.* 69.

By sections 150, 151, 152 and 153 provisions are made for regulating the pipes connected with the still, for securing the cocks and furnace doors by locks in charge of the Officers of Excise, and various penalties are attached to any contravention of such provisions.

Stills to be charged to the extent of not less than 7-10ths of their capacity, and every still to be worked off within 16 hours from the time the officer gauges it: penalty, £100.

Officers may take samples from the still, both before and after it is worked off, and if they discover wash mixed with low wines, the rectifier, &c., is liable to a penalty of £500.

s. 157 Head of still, unless permanently fixed, to be taken off so soon as still has ceased to work: penalty, £100.

s. 158 Officers may at any time take stock, and if after making of allowance for the spirits for which certificates have been granted since the last stock taking, there be found an excess, such excess to be forfeited, and a penalty of 20s. for every gallon; if a deficiency, exceeding 5 per cent: penalty, 20s. for every gallon.

s. 159 Spirits produced from stills at work, when stock is being taken, to be at the time kept separate and afterwards added to stock.

s. 160 Rectifier or compounder on receiving spirits not to alter or break bulk, or alter the same in any manner until the officer to whom notice shall be given, take an account of the strength and quantity: penalty, unless the officer fail to attend within one hour after receipt of notice, £200 and forfeiture of spirits.

s. 161 Rectifiers and compounders to cause the quantity and strength of spirits so compounded or sweetened as to be ascertainable by the hydrometer, to be legibly marked on each cask: penalty, £50.

s. 162 Rectifiers and compounders may send out

Compounded Spirits
in quantities of not less than 2 gallons, and at a strength n.e. 25 O.P.

Spirits of Wine
in quantities of not less than 2 gallons, accompanied by permit, or certificate.

Penalty, or for sending out any other kind of spirit, £50, and forfeiture of spirits, casks, carriages, &c.

Spirits of wine to be made and kept of not less strength than 43 O.P.; the true strength to be expressed in the certificate: penalty, £200 and forfeiture.

s. 168 Rectifier or compounder may only send out rectified or compounded spirits, or spirits of wine; and unless licensed as a dealer in spirits he may not send out any plain British spirits, except spirits of wine, nor any foreign or colonial spirits.

28 & 29 V. c. 98 s. 1 **Warehousing British compounded spirits in Customs or Excise General Warehouses upon drawback.**—A rectifier or compounder may, under the respective regulations of the Commissioners of Customs and Inland Revenue, warehouse in an approved Customs or Excise Warehouse British compounded spirits, compounded from spirits on which the duties of Excise have been paid. Such spirits may be removed to any other approved Customs or Excise Warehouse. All such spirits when exported on drawback on re-importation to be deemed to be, and to be charged as foreign spirits.

s. 2 A rectifier may warehouse *for exportation or ships' stores*, at any approved Customs warehouse at a warehousing port, spirits of wine, rectified by him from spirits on which the duties of Excise have been paid; and such spirits of wine may be removed

to any other approved Customs warehouse at any other warehousing port.

**Conditions of warehousing compounded spirits or spirits of wine.**—Strength of compounded spirits not to exceed 11 O.P.; of spirits of wine not to be less than 43 O.P.

Content of cask to be not less than 9 gallons: casks to be full or on an ullage of one or two gallons.

Casks to be marked on each end in letters or figures legibly cut, branded or painted with oil color, with the name or mark of the rectifier, or compounder, or of the firm, the progressive number of the cask according to the number of casks warehoused, the year when warehoused, the content in gallons, and quarters when less than 80 gallons. Such spirits to be accompanied by a certificate: penalty in default £200.

Entry of such spirits to be made before they are received into warehouse.—*See* BRITISH SPIRITS IN CUSTOMS WAREHOUSES, *article* 3, *p.* 69.

Compounded spirits may be delivered from Customs or Excise warehouses on payment of the same duties as plain spirits.—*See* B.S., *article* 11, *p.* 77.

Repealed.

A rectifier or compounder may sweeten or color, &c., compounded spirits in a Customs warehouse, spirits so colored to be exported direct from such warehouse unless bottled (30 & 31 V. c. 82 s. 16) *See* B.S., *article* 4, *p.* 74.

Spirits of wine not to be delivered from a Customs warehouse for H.C., nor any rectified or compounded spirit until the allowance has been repaid (23 & 24 V. c. 129).—*See* B.S., *article* 11, *p.* 77; *see also sec.* 12 *of this Act* (28 & 29 V. c. 98.)

Spirits warehoused in accordance with this Act may be used for fortifying, &c.—*See* 30 & 31 V. c. 82, s. 2 *under* BRITISH SPIRITS, *article* 9, *p.* 76.

Compounded spirits warehoused in an Excise warehouse may be racked or vatted under the conditions contained in sections 119 & 120 of the 23 & 24 V. c. 114, and sections 5 & 6, 27 V. c. 12, and may be bottled for exportation or ships' stores under the provisions of the last named Act.

The provisions of Acts in force at the commencement of this Act, relating to the removal and warehousing, &c., of British spirits apply to compounded spirits and spirits of wine warehoused in an Excise warehouse under this Act.

The allowance of 3d. per gallon on British compounded spirits not to be paid until exportation or use in Customs warehouse.—*See* BRITISH SPIRITS, *article* 1b *p.* 81.

Under the provisions of this Act compounded British spirits may be bottled in Customs and Excise warehouses for H.C. under

the regulations for bottling such spirits for exportation, as authorized by 27 V. c. 12.—*See* BRITISH SPIRITS, *articles* 8, 10 and 11.

32 & 33 V. c. 106 s. 8 — Spirits of wine rectified from spirits on which the duties of Customs or Excise have been paid, may be deposited in an Excise warehouse.

s. 13 — British compounded spirits, the strength of which cannot be ascertained by the hydrometer (termed BRITISH LIQUEURS) may be warehoused by a rectifier or compounder in a Customs or Excise warehouse under the provisions of the 28 & 29 V. c. 98, subject to certain modifications.—*See* BRITISH SPIRITS *article* 3, *p.* 70, *article* 5, *p.* 73, *and article* 13, *p.* 79.

The following characters are used for denoting the quality of the spirits in the stock of a rectifier or compounder.

P.S.—Plain British Spirits.
B.B.—British Brandy.
X.—British Compounds.
S.W.—Spirits of Wine.

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**Redruth,** co. Cornwall. **An Excise General Warehouse.**

**Reducing of Spirits, Rules for.**—*See* ALCOHOLOMETRY.

M.S.A. 1872 s. 4 — **Registrar General of Seamen.**—Registrar General of Seamen to be termed the Registrar General of Shipping and Seamen.

**Registry of British Ships.**—*See also* TONNAGE, MEASUREMENT OF.

ALL BRITISH SHIPS REQUIRED TO BE REGISTERED.—Exemptions:

M.S.A. 1854 s. 19
(1.)—Ships duly registered before this Act came into operation.
(2.)—Ships n.e. 15 tons burden employed in the coastwise trade of the U.K., or a B.P. within which the managing owners are resident.
(3.)—Ships n.e. 30 tons burden, and not having a whole or fixed deck, and employed solely in fishing or trading coastwise on the shores of Newfoundland, or ports adjacent thereto, or in the Gulf of St. Lawrence, or on such portion of the coast of Canada, Nova Scotia, or New Brunswick, as lie bordering on such Gulf.

CLEARANCE NOT TO BE GRANTED TO SHIPS NOT DULY REGISTERED.—No ship hereby required to be registered, shall, unless registered, be recognized as a British ship; and no Officer of Customs shall grant a clearance or transire to any ship hereby required to be registered for the purpose of enabling her to proceed to sea as a British ship, unless the master of such ship, upon being required to do so, produces to him such Certificate of Registry as is hereinafter mentioned; and if such ship attempts to proceed to sea as a British ship without a clearance or transire, the officer may detain the ship until the certificate is produced to him.

M.S.A. 1854 s. 30 — REGISTRARS OF BRITISH SHIPS.—The following officers are required to register British ships:—

At ports in the U.K. or I. of Man, the Collector or other Principal Officer of Customs.
In the Islands of Guernsey and Jersey, the Principal Officer of Customs, together with the Governor, &c.
In Malta, Gibraltar, and Heligoland, the Governor, &c.
At other ports in B.P., the Principal Officer of Customs.

M.S.C.A. — H.M. by Order in Council may declare in respect to any B.P. the description of persons who are to be registrars of British ships therein.

[redacted] Transfer to Registrar General of Seamen of duties of Commissioners of Customs with respect to registry of ships.

Description and ownership of British Ships.

The Governor of a B. P. to occupy the place of the Commissioners of Customs, and Consul to act instead of Justice of the Peace.

The Registrar to keep a book to be called "THE REGISTER BOOK," and to enter therein the particulars required by law to be registered.

The Port at which any B. Ship is registered to be the port to which she belongs.

H. M. by Order in Council may declare any foreign port wherein she exercises jurisdiction a Port of registry, and appoint Registrars, &c.

Application for registry, by whom to be made.

Ship to be surveyed and certificate granted before registry.

Rules as to entry of Shares in registry book.

Declaration of ownership by *individual* owner.

Declaration of ownership by *body corporate*.

Evidence to be produced on registry.

Penalty on builder for false certificate; n.e. £100.

Particulars of entry in register book:—

(1.)—Name of ship and of port to which she belongs.

(2.)—Details as to her tonnage, build, &c.

(3.)—Particulars of origin.

(4.)—Names and descriptions of owners.

No notice of trusts to be entered in the register.

Equities not excluded from the M. S. Act.

The Court of Admiralty to have jurisdiction over claims for building, equipping, or repairing ships under arrest of the Court, and also for necessaries supplied. (*Admiralty Court Act*, 1861.)

The Court of Admiralty to have jurisdiction to decide all questions arising between co-owners as to ownership, &c., of ships.

*Certificate of Registry.*

On completion of registry a CERTIFICATE to be granted comprising particulars of,

(1.)—Name of ship and port to which she belongs:

(2.)—Details as to tonnage, build, &c.

(3.)—The name of her master:

(4.)—Particulars of origin:

(5.)—The names and descriptions of her owner or owners.

Grant of terminable certificates of registry, for vessels n.e. 60 tons, belonging to a B.P.

Change of owners to be indorsed on certificate of registry.

Change of master to be indorsed on certificate of registry. [For Commissioners of Customs read Registrar General of S. & S. M.S.A., 1862, s. 4.]

Power to grant a new certificate.

Provision in case of loss of certificate.

Provisional certificate to be delivered up.

Certificate only to be used for the navigation of the ship, and not be subject to detention for any lien, &c. Any person, having such certificate in his possession, and refusing to deliver it up to the person entitled to the custody for the navigation of the ship, or to the Registrar, Officer of Customs, &c., to be liable to a penalty, n.e., £100.

*Registry anew and transfer of Registry.*

Alteration in ship to be registered.

On alteration, registry anew may be required.

Grant of provisional certificate in respect of alteration.

On failure to so register anew or to register alteration, ship to be deemed not duly registered, and to be no longer recognised as a British ship.

On change of owners, registry anew may be granted, if required.

Registry of a ship may be transferred from one port to another, upon the application of all parties appearing in the register to be interested in such ship.

Manner of transfer of registry.

Upon such transfer the certificate required by sec. 90 M.S.A., 1854, to be delivered up, may be so delivered to Registrar of either port.

Transfer of registry not to affect the rights of owners.

*Registry, Miscellaneous.*

On payment of a fee to be fixed by the Registrar General of S. & S. but n.e. 1s. Persons may inspect the Register Book during the official hours. M.S.A. 1872, s. 4.

Indemnity to Registrar.

Returns to be made by the Registrars to Registrar General of S. S. M.S.A. 1872, s. 4.

Application of fees.

Commissioners of Customs to provide, and with consent of Board of Trade may alter forms and issue instructions.

Registrars not required to record sales, transfers, &c., not made in accordance with the prescribed forms, unless by special directions of the Commissioners of Customs.

Whenever in any case in which under the second part of this Act any person is required to make a declaration on behalf of himself or of any body corporate, or any evidence is required to be produced to the Registrar, it is shewn to the satisfaction of the Registrar that from any reasonable cause such person is unable to make the declaration, or that such evidence cannot be produced, it shall be lawful for the Registrar, with the sanction of the Commissioners of Customs, and upon the production of such other evidence, and subject to such terms as they may see fit, to dispense with any such declaration or evidence.

Power for Commissioners of Customs or Governors of a B. P. in special cases to grant a pass to a ship not registered.

Provision for cases of infancy or other incapacity.

Liabilities of owners.

*Forgery.*

Forgery, &c., of documents, felony.

*National Character.*

CUSTOMS CLEARANCE.—No Officer of Customs shall grant a clearance or transire for any ship until the master of such ship has declared to such officer the name of the nation to which he claims that she belongs, and such officer shall thereupon inscribe such name on the clearance or transire, and if any ship attempts to proceed to sea without such clearance or transire, any such officer may detain her until such declaration is made.

Penalties:—

For unduly assuming a British character.

For concealment of British or assumption of foreign character.

For acquiring ownership if unqualified.

For false declaration of ownership.

M.S.A. 1855 s. 9 — False declaration of ownership made a misdemeanor.

M.S.A. 1854 P. II. s. 104 — Officer not liable for any seizure made on reasonable grounds.

s. 105 — CARRYING IMPROPER COLOURS.—If any colours usually worn by H.M. ships, or any colours resembling those of H.M., or any distinctive national colours, except the red ensign usually worn by merchant ships, or except the Union Jack with a white border, or if the pendant usually carried by H.M. ships, or any pendant resembling such, are or is hoisted on board any ship or boat belonging to any subject of H.M., without warrant from H.M. or the Admiralty, penalty on each person concerned, n.e. £500: and it shall be lawful for any Military or Naval Officer on full pay, any Officer of Customs or Consular Officer to board such ship, &c., and take away such colours, &c., which shall be forfeited to H.M.

s. 106 — SHIPS NOT RECOGNISED AS BRITISH.—When it is declared by the Act that a ship belonging to parties qualified to own British ships shall not be recognised as a British ship, such ship shall not be entitled to any of the privileges, &c., &c., enjoyed by British ships, nor be entitled to use the British flag, or assume the national character; but so far as relates to the payment of dues, the liability to penalties, &c., &c., shall be dealt with in the same manner as if she were a recognised British ship.

*Evidence.*

s. 107 — Copies of registers and declarations to be admissible in evidence, and to be *prima facie* proof of certain things.

M.S.A. 1855 s. 15 — General Register Books in London.

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**Reigate,** co. Surrey. **An Excise General Warehouse.**

**Removal of Goods under Bond.**—*See also the articles on the various dutiable goods as* BRITISH SPIRITS; SPIRITS, FOREIGN TOBACCO; WINE; *&c.*

*Laws governing Removals under bond.*

1.—WAREHOUSED GOODS MAY BE REMOVED FROM ONE PORT TO ANOTHER AND FROM ONE WAREHOUSE TO ANOTHER.

2.—DESPATCHES AND BONDS.

3.—ENTRY AND RE-WAREHOUSING OF GOODS ON ARRIVAL.

4.—CLEARANCE OF GOODS REMOVED.

5.—GOODS LOST OR DESTROYED IN COURSE OF REMOVAL.

6.—GOODS ILLEGALLY CARRIED AWAY OR NOT DULY SHIPPED.

7.—GOODS TO BE PRODUCED WITHIN FORTY-EIGHT HOURS AFTER ARRIVAL.

8.—DESPATCHES, LETTERS OF ADVICE, AND ENTRIES FOR GOODS REMOVED UNDER BOND.

9.—REMOVAL OF BONDED GOODS FROM ONE PORT TO ANOTHER TO BE RE-WAREHOUSED.

10.—REMOVAL OF BONDED DRY GOODS IMMEDIATELY AFTER LANDING.

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**1.—Warehoused goods may be removed from one port to another and from one warehouse to another.**—Any goods warehoused at any port in the U.K. may be removed by sea or by inland carriage to any other port in which the like kind of goods may be warehoused on importation, to be re-warehoused at such other port, and again as often as may be required at any other such port to be there re-warehoused, or, with the permission of the proper officers of Customs, from any warehouse in any port, to any other warehouse in the same port, under such regulations, and with such security as the Commissioners of Customs may direct, on the delivery to the proper officer by the person requiring such removal of a request note, stating the particulars of the goods required to be removed, the name of the port, or of the warehouse, if in the same port, to which the same are intended to be removed, and with such other information, and in such manner and form as the Commissioners of Customs, or the proper officer may direct or require.

**2.—Despatches and bonds.**—On the delivery of any goods for removal, an account containing the particulars thereof shall be transmitted by the proper officers of the port of removal to the proper officers of the port or place of destination, and the person requiring the removal thereof shall enter into bond with one sufficient security in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the Commissioners of Customs may direct, such bond to be taken by the Collector or other proper officer, either of the port or place of removal, or the port or place of destination, as shall best suit the residence or convenience of the parties interested in such removal; and if such bond shall have been given at the intended port or place of destination, a certificate thereof under the hand of the Collector or other proper officer of such port, shall, at the time of the entering of such goods, be produced to the Collector, or other proper officer of the port of removal; and such bond shall not be discharged unless such goods shall have been produced to the proper officer, and duly re-warehoused at the port of destination within the time allowed for such removal, or shall have been otherwise accounted for to the satisfaction of the Commissioners of Customs nor until the full duties due upon any

deficiency of such goods not so accounted for shall have been paid; but any remover may enter into general bond with such sureties in such amount and under such conditions as the Commissioners of Customs may approve, for the removal from time to time of any goods from one warehouse to another, and for the due arrival and re-warehousing of the same at the place of destination within such time or times as the said Commissioners may direct.

s. 100 **3.—Entry and re-warehousing of goods on arrival.**—Upon the arrival of such goods at the port or place of destination the same shall be entered and warehoused in the same manner and under and subject to the same laws, rules and regulations, so far as the same are or can be made applicable, as are required on the entry and warehousing of goods on the first importation thereof.

s. 101 **4.—Clearance of goods removed.**—If upon the arrival of goods so removed as aforesaid at the port of destination the parties shall be desirous forthwith to export the same, or to pay duty thereon for home use, without actually lodging the same in the warehouse for which they have been entered and examined to be re-warehoused, the officers of Customs at such port may, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, permit the same to be entered and shipped for exportation, or to be entered and delivered for home use upon payment of the duties due thereon, as if such goods had been actually lodged in such warehouse; and all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

s. 129 **5.—Goods lost or destroyed in course of removal.**—If any goods duly entered for delivery from the warehouse for removal or exportation shall be lost or destroyed by unavoidable accident, either in the delivery from the warehouse or the shipping thereof, the Commissioners of Customs may remit the duties due thereon.

22 & 23 V c. 37 s. 3 **6.—Goods illegally carried away or not duly shipped.**—If any goods delivered from any warehouse for exportation or for removal from one port to another in the U.K., or otherwise under any bond required by the laws relating to the Customs in the exportation or removal of such goods, shall be illegally removed or carried away from any carriage, cart, boat, lighter, quay, wharf or other place, prior to the shipment thereof on board the exporting or removing vessel, or from any ship, cart or carriage in or on which the same shall have been shipped or laden, such bond shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for the landing or removal and re-warehousing of such goods at the place of destination shall not have expired.

30 & 31 V. c. 82 s. 7 **7.—Goods to be produced within 48 hours after arrival.**—When any warehoused goods are removed under bond from a Customs warehouse at one port to be warehoused at another port,

or for exportation thereof, such goods shall within 48 hours after arrival at such port, and on or before the entry thereof for re-warehousing, exportation, or otherwise, be produced to the proper officers of Customs at such last-mentioned port, although the time prescribed in such bond for the removal, re-warehousing, or exportation of such goods shall not have expired, and if not so produced the bond under which the same are removed shall be forfeited, and may be put in suit in the same manner as if the regulation hereby made formed part of the condition of such bond.

**8.—Despatches, letters of advice and entries for goods removed under bond.**—The responsibility rests with the officers at the port of removal to take the necessary steps to secure the re-warehousing of goods removed under bond from their ports, if they have not received advice of the arrival and entry of the goods at the port of destination at the expiration of the period named in the bond.

But in order to assist the Collectors at the port of removal in making the requisite inquiries respecting the goods, the Collectors at the ports of destination are, without fail, at the expiration of the period specified in the removal bond, to apprise the Collector at the port of removal of the goods not having been re-warehoused, should such be the case.

In order to prevent delay, the despatch for stores sent to a sub-port is to be addressed to the principal officer of the sub-port.

The certificate of arrival formerly given on the receipt of goods removed under bond from London to the out-ports is now discontinued.

Certificates of removal are also discontinued in cases of similar removals from one port to another port in the U.K., and also in the case of goods removed as stores under G.O. 83, 1852, and for goods removed for immediate exportation under G.O. 50, 1857.

In every case of removal, if the goods do not arrive within the time specified in the advice letter, or if a deficiency be found to have taken place in transit, on which the consignee refuses to pay the duty, immediate notice is to be sent to the Collector or Controller of Accounts at the port from which the goods were removed, in order that the remover may at once be called upon under his bond, to account for the goods or to pay duty on the deficiency.

The duplicate shipping bill required to be sent in respect of goods removed under G.O. 50, 1857, is discontinued, but the Controllers of Accounts in London, are to furnish to the Examiner lists showing the goods which have arrived under bond from the out-ports.

A case having occurred at an Out-port in which notice under the provisions of the above quoted Order (G.O. No. 45, 1870) had been given to the Controller of Accounts at the port of removal, that certain goods removed under bond had not been warehoused, and although the goods were subsequently entered and ware-

housed, no report of that fact was made to the Controller of Accounts, in consequence of which omission the remover was called upon, under his bond, to account for the non-arrival of the goods after they had actually been received and produced to the Officers.

The Board direct the officers in all cases when they report the non-arrival of bonded goods, and the necessary entry is subsequently passed, at once to apprise the Collector or Controller of Accounts at the port of removal of the fact.

RETURN OF DESPATCHES FOR CORRECTION.—It having been represented to the Board that a practice has prevailed of returning despatches for correction to the port whence they are issued, in cases where slight discrepancies in the description of the goods, &c., or merely clerical errors are found on the examination of the goods at the port of arrival.

The Board consider the practice to be improper, as the despatch is an advice of goods made out according to the landing account, which account the officers have no right to alter after it has once been rendered.

95/72 The Board direct, therefore, that despatches be not in future returned to the port of removal for correction, and that when a discrepancy does not affect the quantity of the goods chargeable with duty, the account as given in the despatch be accepted by the officers at the port to which the goods are removed; but in every case where the discrepancy may affect the amount of duty involved, or would lead to a supposition that the goods may have been tampered with in transit, the officers are to render the account of the goods to the Controller of Accounts, as found on examination, who is to notify the discrepancy to the Collector at the port of removal, in order that the proper steps may be taken, and, if necessary, the circumstances reported to the Board for their directions.

68/69 MERCHANTS' ENTRIES AT THE PORT OF ARRIVAL.—Merchants have the option of making the entry required at the port of arrival, either separate or on the despatch.

**9.—Removal of bonded goods from one port to another to be re-warehoused.**—TIME ALLOWED FOR RE-WAREHOUSING AT THE PORT OF DESTINATION FOR GOODS REMOVED UNDER BOND.—The Board direct that for the future, the following regulations be observed—

128/71 That no fixed time be laid down for all cases, but that the officers be directed to fix the time at their discretion, looking to all the circumstances of each removal; taking, however, as a guide that—

If the removal takes place by rail or steamer;

Two days for every 100 miles, exclusive of the day on which bond is given, and the day of arrival at the port of destination, may be allowed.

If by inland navigation, or other mode of conveyance;

A proportionate allowance of time exceeding the above-mentioned period, as may be deemed necessary in the discretion of the Collector or Controller of Accounts with reference to the circumstances attaching to the removal.

The Controllers of Accounts in London, and the Collectors at the several out-ports are to take care by consulting the various railway tables and other local guides, as to distance, and informing themselves as to all other circumstances connected with the conveyance of the goods that the discretion hereby vested in them of allowing a reasonable and proper time only be duly exercised.

GOODS MAY BE CLEARED ON A HOME CONSUMPTION ENTRY.—A warehousing entry may be dispensed with for goods removed under bond, on the condition that a home consumption entry be passed immediately on the arrival of the goods. On this entry the goods may be examined and delivered, provided it contains the particulars detailed in the despatch, and is accompanied by a *duplicate warrant;* this the Examining Officer forwards to the Audit of Receipt Branch, after notifying thereon the delivery of the goods.

**10.—Removal of dry goods to another port immediately after landing.**—The Board having taken into consideration the practice at present pursued with respect to goods imported at one port but destined to be immediately removed under bond to be warehoused at another port for home consumption or subsequent exportation, and being of opinion that in such cases there is no necessity for the goods being recorded in the warehousing registers, and dealt with at the port of first importation in the same manner as goods intended to be actually warehoused there.

The Board direct that the following regulations be observed in cases where persons may be desirous of immediately removing under bond Dry Goods, imported at one port, but intended to be warehoused at another port for H.C., or subsequent exportation, viz.:—

A warrant and bill are to be passed, as at present, headed with the name of the port of first importation and landing, and the former containing the usual and necessary particulars of marks, numbers, description of packages, denomination, and estimated quantity and value of goods; and on such warrant and bill it must be stated that the goods are to be removed from the ship's side on gross weights (or, without weighing, in locked vans, accompanied by an officer, as the case may be), to be warehoused at the destined port or place, the port or place being named, as well as the particular warehouse in which such goods are to be deposited in that port.

The bill, which need not contain marks and numbers, is to be forwarded by post to the Statistical Office in London.

The warrant—the fact of bond for the removal having been duly given being recorded thereon—is to be forwarded to the Landing Officers as authority for the landing, weighing (if necessary), and delivery of the goods for removal.

The usual landing books are to be issued, and the numbers of the packages landed, and their delivery for removal, together with the gross weights, if taken, are to be recorded.

therein by the Examining Officer, and attested by the Surveyor's signature.

The warrant is then to be forwarded, with the weights indorsed, or copied on a separate sheet or sheets if too numerous for indorsement, to the Collector at the port of destination, who, on receipt thereof, will forward the same to the Landing Officers, in order that the number of packages, the gross weights, when necessary, may be checked, and the goods subsequently weighed, tared, and warehoused, as in the case of direct importation; the original warrant being accepted as sufficient for those purposes.

A short copy slip is not to be made out, Lockers' orders are not to be issued, nor are the goods to be passed through the warehousing registers at the port of first importation.

The landing books are to be retained at the port of first importation, to form the means of jerquing the ship's report.

A short copy slip must be made out at the port where the goods are finally warehoused. This document must show the port from whence the goods were removed in the first instance, as well as the station in such port where the vessel discharged, and must be forwarded with all due despatch to the Statistical Office, from whence, as soon as possible after the statistical record is made, such short copy slip is to be forwarded to the original port of landing, for the purpose of discharging the removal bond, and for use in jerquing the cargo, after which it is to be put up with the ship's books and papers.

The usual form of despatch is to be dispensed with.

If the goods are removed without weighing, that fact must be recorded in the landing books and indorsed on the warrant, and all unweighed goods are to be accompanied by officers, who are to convey in a sealed package the keys of the vans, and whose expenses, as well as all charges incurred at the port of arrival for watching or guarding the goods until warehoused, are to be borne by the remover.

The Collector at the port of removal, or, in London, the Inspector-General, is, in such cases, to require a deposit from the remover sufficient to cover all expenses of the nature above mentioned, which deposit is subsequently to be adjusted on receipt of notice from the port of arrival of the expense there incurred.

In all cases of removals on the gross weights under the provisions of this Order, the Collector, or the Controller of Accounts, at the port of arrival, is, in the first instance, to call upon the consignees for the duty upon deficiencies of every kind, and if they refuse to pay, the proper officers of the port of removal are to be informed, in order that the

may take the necessary steps to recover the amount from the remover.

A form of warrant to be used in these cases is herewith annexed.

If, for any reason, a regular warehousing entry has been passed in the first instance at the port of first importation, but not acted upon, it may be cancelled at that port, and in that case the bill for such entry should not be forwarded to the Statistical Office, but, if already forwarded, notice of the cancelling of the entry must be immediately sent to that office.

If, however, the goods have been deposited in warehouse at the port of first importation, the above regulations are not to be applied. The removal to another port must then be treated under the General Removal Regulations, unless by special permission of the Board.

These regulations are not intended in any way to interfere with those now in force in respect to the removal of goods imported in transit for immediate re-shipment at some other port, and it is to be particularly observed that tobacco and cigars are not to be removed under this Order but in every instance under the regulations of G.O. No. 28, 1870.

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Warehousing entry for goods to be removed direct from ship's side, *on gross weights.*

Port of *Southampton.* 9*th* day of *June*, 1871.

Ex "*Frankfort*," Master *Barrow*, @ *Havanna*, reported 8*th* day of *June*, 1871, lying *in docks.*

*JOHN KELLER*, Importer or Agent.

| K | 1/12 | *Twelve cases, Cocoa, weighing* (1780) *lbs. One thousand seven hundred and eighty pounds net Value £445.* |

To be warehoused at* *St. Katharine Docks* in the port of *London.*

Bond given—*A.B. Collector or pro Collector.*

* If the goods are to be warehoused in any dock, the particular warehouse in that dock need not be specified, it being sufficient to name the dock.

FORMS OF BOND APPLICABLE FOR SUCH REMOVALS.—The forms of bond (special and general) and of Bond Note applicable are those directed by G.O. No. 4, 1872.

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**11.—Removal of bonded goods from a Customs to an Excise warehouse.**—Upon the removal under bond of foreign wines and spirits from Customs to Excise warehouses, and also upon the return of British spirits from Customs to Excise warehouses, the several Controllers of Accounts in London and the Collectors at the out-ports are to forward to the Accountant and Controller General of Inland Revenue, Somerset House, information by means of a schedule, observing that the particulars of the contents of each cask, &c., need not be inserted in the schedule, but the total quantity only of the wines or spirits included in each letter of advice to the officer of Excise.

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Wines and spirits for which a warehousing entry has been passed, and of which a full account has been taken, without being deposited in a bonded warehouse, may be removed from the port of importation to an Excise bonded warehouse at another place, proper bond being given for the due removal of the goods.

**12.—Increases and losses in transit.**—*See also* LOSSES *and* DEFICIENCIES, *page* 357, *and articles on respective goods.*

G.O. 6 Nov. '82 / 21 March, '35 / 49 / 48

SLIGHT INCREASES.—The duty on any increase in the weight of articles removed, may be dispensed with, provided the quantity in each case be small, and there be no reason to suspect fraud, or to apprehend mistake.

M. 6 Jan. '74 London.

SLIGHT DEFICIENCIES.—The Board direct that in all cases of deficiency in goods in transit, where the duty on the deficiency does not exceed a shilling, and there is no reason for suspecting fraud or neglect, but the loss can be accounted for as arising from natural causes, that the Surveyor do certify on the entry that he is satisfied, and the quantity deficient be not charged.

**13.—Removal of bonded goods within the port of London.**—REMOVAL OF GOODS FOR EXPORTATION BY LAND CARRIAGE.—Bonded goods for exportation are not to be delivered from the warehouse later in the day than as under.

O.D.O. Instr.

| Export goods, removed by land carriage. | For shipment at the | | | | |
|---|---|---|---|---|---|
| | Legal Quays. | St. Katharine Docks. | London Docks. | East and West India Docks. | Victoria Docks. |
| | Not to be removed later than | | | | |
| From | P.M. | P.M. | P.M. | P.M. | P.M. |
| East India and Uptown Warehouses .. | 2·30 | 2·30 | 2·30 | 2 | 1 |
| Legal Quays .. .. .. .. .. | 2·30 | 2·30 | 2·30 | 2 | 1 |
| St. Katharine Docks .. .. .. | 2·30 | — | 3 | 2 | 1 |
| London Docks .. .. .. .. | 2·30 | 3 | — | 2 | 1 |
| East and West India Docks .. .. | 2 | 2 | 2 | — | 1 |
| Victoria Docks .. .. .. .. | 1 | 1 | 1 | 2 | — |

REMOVAL OF GOODS FOR EXPORTATION BY LAND CARRIAGE TO VICTORIA DOCKS.—The Board direct that in future on the removal of bonded goods by licensed carmen to the Victoria Docks for shipment, the following regulations be observed viz.:—

That a request in writing be made by the carman to the Comptroller Accounts for the station from which the goods are to be removed, stating whether they intend to convey the goods by cart only, or by cart to Mint Street, and thence by railway, and if by the latter mode, that they adopt it at their own responsibility or risk.

That the mode of conveyance be noted on the delivery order by the clerk in the warehousing department who signs that document, and

That the goods intended for conveyance by railway be not despatched by any train leaving the Mint Street Station at a later hour than half-past one o'clock.

The Board direct that in future the following regulations be observed in the removal of tobacco and other bonded goods from the Victoria Docks, viz.:

1.—Goods for shipment at the Legal Quays, London, and St. Katharine Docks and Sufferance Wharves on the north side of the river may be removed in unlocked vans not later than by the 2 o'clock p.m. train.

2.—Goods for shipment at the East and West India Docks and Sufferance Wharves on the south side of the river may be removed in unlocked vans not later than by the 11 o'clock a.m. train.

3.—Goods required to be removed after the hours before mentioned, to be conveyed in locked vans under the Crown's locks, subject to the condition that the expense for the attendance of a Locker when specially required for the purpose of unlocking the vans at the Mint Street Station, be defrayed by the Victoria Dock Company.

REMOVAL OF GOODS FROM ONE WAREHOUSE TO ANOTHER, BOTH BEING IN THE OCCUPATION OF THE SAME COMPANY.—The London and St. Katharine Docks Company are allowed to remove wines or spirits from any warehouse or dock in their occupation to any other warehouse or dock also in their occupation, without such goods being re-gauged prior to removal, and without a cart follower.

The Board having had under consideration an application from Messrs. James Barber & Co., requesting that they may be allowed to remove bonded goods from any one of their warehouses to any other warehouse also belonging to them, without a cart follower accompanying the goods, and the Board being of opinion that such an indulgence may be granted on a general bond being given by Messrs. Barber & Co., under the provisions of the 99th section of the Customs Consolidation Act, 1853, the Solicitor having also reported that the applicants have entered into such general bond in the penalty of £1,000.

Ordered—That Messrs. James Barber & Co., be allowed to remove bonded goods as requested under the regulations of the Board's Minute of the 24th November, 1853, without re-examination, provided that a receipt be given by some person duly authorized by them at the warehouse to which the goods may be removed, for the landing weight or measure of such goods, in which case they will be held responsible for all deficiencies which may arise in either warehouse, or if the goods be such as are liable to duty according to the delivery, weight or measure, the receipt must be given for the quantity ascertained immediately before removal, and in case of any excessive deficiency being discovered before removal, the Board's directions are to be taken on the case.

REMOVAL OF FOREIGN WINES AND SPIRITS TO AN EXCISE WAREHOUSE IN LONDON.—*See also* BRITISH SPIRITS, SPIRITS *and* WINES.

Wines and spirits in casks may be removed to an Excise General Warehouse in London on the gauges ascertained at the landing examination, provided that the goods are removed within three days after the landing account has been rendered. It is not required in such case that second samples should be taken, but bond

must be entered into for the payment of the duty on any deficiency ascertained on the arrival of the goods at the Excise Warehouse.

REMOVAL OF GOODS ENTERED TO BE WAREHOUSED AT AN UPTOWN WAREHOUSE.—Wines and spirits entered to be warehoused at an Uptown Warehouse, should be removed within ten days from the landing of the same, and should they not be removed within fifteen days, the case is to be reported to the Inspector General of the Out-door Department for the information of the Board. When the goods are removed, a cart note is sent with each load: on the cart note the landing account for such packages is noted, so that the Gauger at the Uptown Warehouse may be enabled to certify to the gauges and strengths, if required. With the last load an additional note marked "flat" should be sent: this contains full particulars of the whole entry, and is signed by the Locker as a receipt for the goods, and is returned by him to the Gauger at the place of landing, who annexes it to the red landing book before forwarding the latter to the Registrar. The goods so removed are on arrival partially examined by the Gauger, who also signs the cart note.

REMOVAL OF WINES AND SPIRITS FROM ONE WAREHOUSE TO ANOTHER.—For removals to or from the docks, a book is passed containing the landing particulars and the date of each subsequent operation, if any. The casks are checked with this book by the Gauger, who also dips each cask, noting the bung, wet and ullage, and any loss or increase that he may find. The strength of spirits is tried, and the re-examination shown in the usual way. Between the Uptown Warehouses a printed form is used instead of a book, but in all other respects the course adopted is the same. In all cases of removal the number of samples drawn prior must be noted on the book or paper. On the receipt of casks at a station, they are checked and re-examined by the Gauger, who, should he find them correct, certifies accordingly, and forwards the removal account to the warehousing department. Should any descrepancy be discovered, the question is referred back to the officer who examined the goods prior to removal.

**11.—Removal of bonded goods from one port to another for immediate exportation.**—*See also* EXPORTATION, *articles* 23 & 24.—DUTY RECEIVED ON GOODS NOT PRODUCED.—The attention of the Board has been drawn to the difference of practice which exists in the Department, in regard to the manner of treating the duties received on goods removed from one port to another for immediate shipment, but which, from various causes, are not produced to the officers.

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72

The Board direct that in future, when goods are removed under bond for immediate shipment and are not produced to the officers, upon the sanction of the Board being obtained, the duty be received and brought to account at once as revenue, and that the fact of this having been done be certified on the "through" despatch, upon which the number and date of the duty paid entry is also to be recorded prior to the despatch being transmitted to the Statistical Department; and further, that upon the subsequent production of proof, to the satisfaction of the Board, that the goods have been landed at the port of their destination, an over entry certificate be issued for the amount of duty paid, the Order of the Board allowing the money to be returned being noted on the over-entry certificate.

GOODS SECURED BY PATENT FASTENINGS.—On an application of a firm in Dublin that wines bottled in bond, and packed in cases secured with Turner's patent fastener (consisting of iron straps and metal seals) and removed to London or Liverpool for immediate exportation under G.O. No. 50, 1857, might be passed without examination at these ports, such cases being also under Customs seal. The Board cannot dispense altogether with the re-examination at the port of shipment of cases of wines or spirits removed from Dublin for immediate exportation under G.O. No. 50, 1857, but, when no suspicion exists, the Board consider that the examination of one or two cases in each entry of such goods removed in the patent safety cases (as per specimen submitted) will be sufficient for the protection of the revenue.

B.O. April, '72

A similar indulgence was granted on an application to have cases passed, some each of which, prior to removal a stout wire had been fastened, the ends of each wire being secured by the Customs seal.

B.O. Jan. '70

## Report, Ship's.



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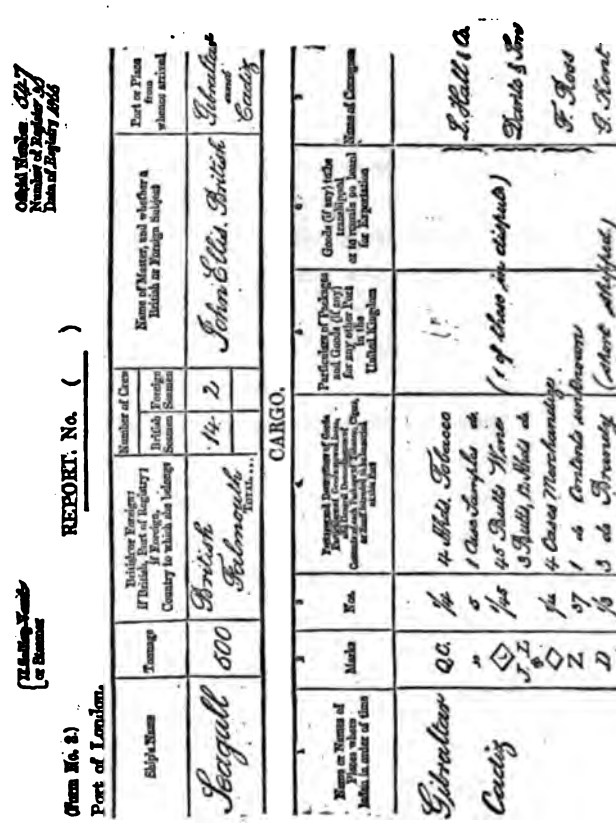
**1. Report to be made of every ship.**—The master of every ship, whether laden or in ballast, shall within 24 hours after arrival from parts beyond the seas, at any port in the U.K., and before bulk be broken, make due report of such ship in due form; and if the cargo of such ship shall have been laden at several places, shall state the names of those places opposite the particulars of the goods laden at each, and in the order of time in which the same were laden.

**2. Example form of a ship's report.**—

The copy of the report used by the landing officers and by the Jerquer, which is certified by the officers at the Report Office as a correct copy of the original, must, if required to be used as an imperfect entry, contain all the usual particulars, and also have space, either by leaving a blank column or a blank leaf, to admit of the goods being written off as is done in the case of other imperfect entries.—*See* IMPORTATION, *article* 18, *p.* 256.



(Form No. 2)

Port of London.

REPORT. No. ( )

Official Number
Number of Register
Date of Register

| Ship's Name | Tonnage | Belonging to Foreigners? If British, Port of Registry? If Foreign, Country to which she belongs | Number of Crew: British Seamen | Number of Crew: Foreign Seamen | Name of Master, and whether a British or Foreign Subject | Port or Place from whence arrived |
|---|---|---|---|---|---|---|
| Seagull | 800 | British Colonists Forts... | 14 | 2 | John Ellis, British | Gibraltar and Cadiz |

CARGO.

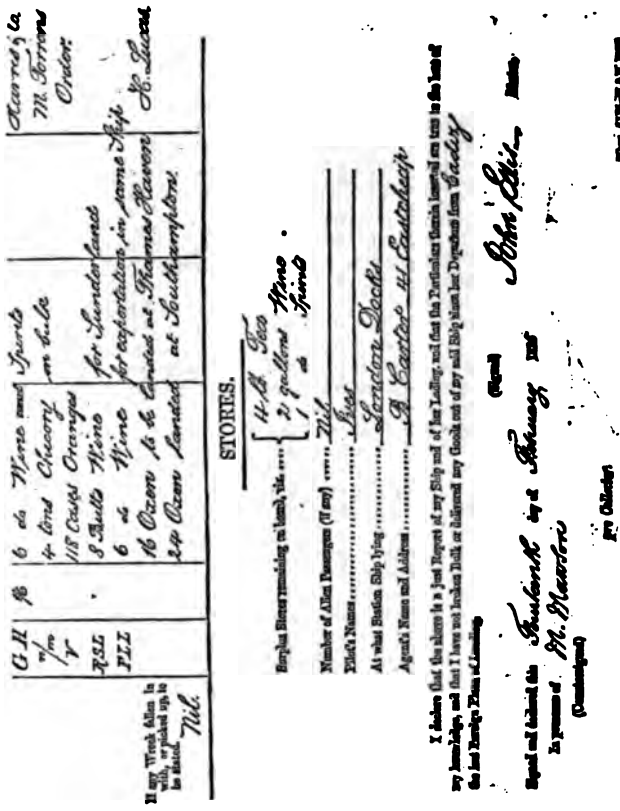
| Name or Names of Place where laden in order of class | Marks | Nos. | Particulars of Packages and Goods | Particulars of Packages and Goods for any other Port in the United Kingdom | Goods (if any) to be transhipped or to remain on board for Exportation | Name of Consignee |
|---|---|---|---|---|---|---|
| Gibraltar | Q.C. | 1/4 | 4 Hhds. Tobacco | | | L. Hall & Co. |
| Cadiz | " | 5 | 1 Case Samples do | | | Hardy & Son |
| | ◇ | 1/45 | 45 Butts Wine | (1 of these for shipment) | | |
| | J.E. | | 3 Butts, 2 Hhds do | | | |
| | ◇ | 1/4 | 4 Cases Merchandise | | | F. Ford |
| | N | 57 | 1 do Contents unknown | | | |
| | D | 1/3 | 3 do Brandy | (where shipped) | | F. Ford |

**3.—Penalty on the master on failure to make report.**—If such master shall wilfully fail to make such report according to the particulars hereinbefore set forth, so far as the same are applicable to such ship, cargo, and voyage, or if the particulars or any of them contained in such report be false, he shall forfeit £100.

C.C.A. s. 51

**4.—Her Majesty's ships and vessels belonging to Foreign Governments having goods on board to deliver an account.**—The captain, master, purser or other person having the charge

s. 52



| C H | No | | | |
|---|---|---|---|---|
| 1/m 1/r | 6 | do | Wine | Spirits |
| | 4 | tons | Cheese | on Tube |
| RSL | 118 | Casks | Oranges | |
| FLL | 8 | Butts | Wine | for Sandwich Islands |
| | 6 | do | Wine | for exportation in name of Sigh |
| | 16 | Ozen | do do | Canada at Thomas Heavers |
| | 24 | Ozen | Sarsaparilla | at Southampton. |

If any Wreck taken in will, or picked up, to be stated. Nil.

Acorn & Co. M. Simons Orlent

S. Lucas

STORES.

Burghers Stores remaining on board, viz. ..... { 4 Bl. Tea / 2 gallons Wine / 1 do Spirits

Number of Alien Passengers (if any) ..... Nil

Pilot's Names ..... First

At what British Ship lying ..... Scrivener Hoodt

Agent's Name and Address ..... A. Cantor 41 Southwark

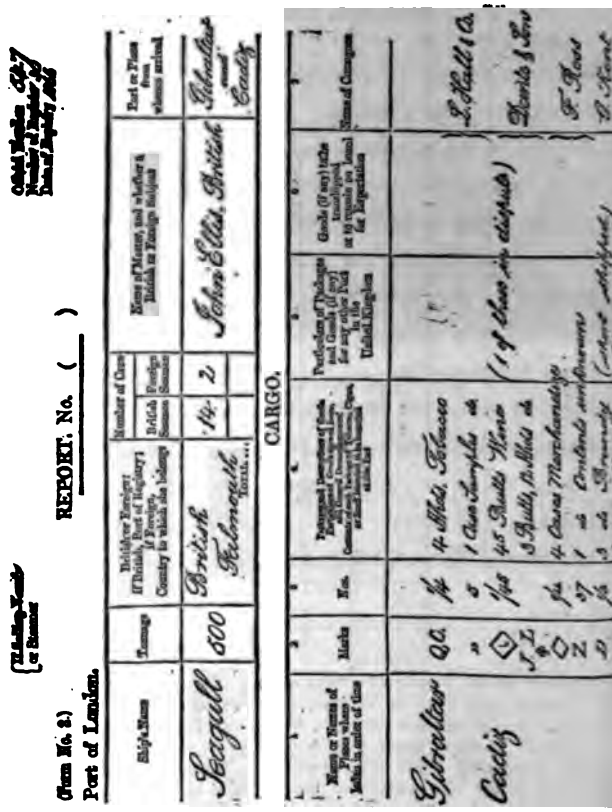
I believe that the above is a just Report of my Ship and of her Lading, and that the Particulars therein contained are true to the best of my knowledge, and that I have not broken Bulk or delivered any Goods out of my said Ship since her Departure from Dudley the last Foreign Place of Lading.

(Signed) John Ellis Master.

Signed and delivered this Twelfth day of February 1847 in presence of M. Martin (Coastkeeper)

For Collector.

of any ship (having commission from Her Majesty or from any Foreign State) having on board any goods laden in parts beyond the seas shall on arrival at any port in the United Kingdom, and before any part of such goods be taken out of such ship, or when called upon so to do by any officer of the Customs, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective shippers and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the



(Form No. 2.)

Port of London.

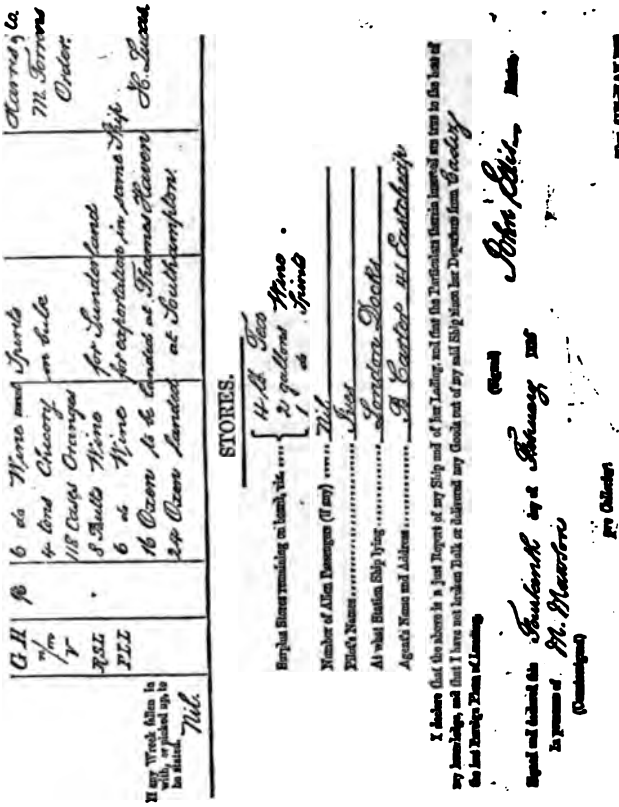
REPORT, No. ( )

| 1. Ship's Name | 2. Tonnage | 3. Marks | 4. Nos. | 5. Description of Goods (Quantity and Contents of Packages, if known, Open, or Sealed, Bulk, Bales, Cases, etc.) | 6. Particulars of Packages and Goods (if any) to be shipped at any place NOT in the United Kingdom | 7. Goods (if any) to be transhipped at any ports in, and for Exportation | 8. Name of Consignee |
|---|---|---|---|---|---|---|---|
| Seagull | 800 | Gibraltar Cadiz | 96 | 4 Hhds. Tobacco | | | L. Hall & Co. |
| | | | 5 | 1 Case Samples do | | | |
| | | | 1/400 | 4/5 Butts Wine do | | | Hewlett & Son |
| | | | | 3 Butts, Bulkhds do | | | |
| | | | 96 | 4 Cases Merchandise | | | F. Jones |
| | | | 57 | 1 do Contents unknown | | | |
| | | | 95 | 3 do Specimens | | | P. Stone |

CARGO.

C.C.A. s. 51 **3.—Penalty on the master on failure to make report.** If such master shall wilfully fail to make such report accordi[illegible] to the particulars hereinbefore set forth, so far as the same [illegible] applicable to such ship, cargo, and voyage, or if the particul[illegible] or any of them contained in such report be false, he shall [illegible] £100.

s. 52 **4.—Her Majesty's ships and vessels belonging to Fo[illegible] Governments having goods on board to deliver an [illegible]** —The captain, master, purser or other person having the [illegible]



STORES.

Number of Alien Passengers (if any) ..... Nil

Pilot's Name ..... Nil

At what Station Ship lying ..... Sunderland Docks

Agent's Name and Address ..... A. Carter 41 Southampton

of any ship (having commission from Her Majesty or from any Foreign State) having on board any goods laden in parts beyond the seas shall on arrival at any port in the United Kingdom, and before any part of such goods be taken out of such ship, or when called upon so to do by any officer of the Customs, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective shippers and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the

94 / 71 Goods so shipped must be noted in the report at the various ports at which inward cargo may subsequently be discharged.—*See* EXPORTATION, *article* 22, *p*, 169.

B.O. 10 Aug. '72 London. When only a part of the cargo of a vessel is discharged at this port, notice is to be sent to the Chief Clerk, Report Office, immediately after clearance, or earlier when practicable, that such vessel is about leaving, or has left, in continuation of the original voyage, giving the name of the port to which she is bound.

**10.—Certain goods to be specifically reported.**—In accordance with the form of report furnished in the 50th sec., and the provisions of the 44th sec. of the C. C. Act, and B.M. 9th Sept., 1869, it is required that certain goods shall be specifically, or as it is generally termed, specially, reported; that is to say, the contents of packages containing such goods must not be described in the report in general terms, as merchandise, &c., but the denomination of such goods must be stated.

The goods requiring to be so reported are as follows:—

SPIRITS, not being perfumed or medicinal spirits.—*See* ABSINTHE, CORDIALS AND SPIRITS.

TOBACCO AND CIGARS, except in baggage, not being merchandize, and not exceeding 20lbs. weight; and samples of tobacco or cigars not exceeding 1lb. in weight, and imported in the ship's sample bags.—*See* TOBACCO.

SNUFF.

76 / 56 Parcels of samples of tobacco under 80lbs. net must be reported as "samples of Tobacco."

All goods for transhipment must be reported "in transit," and specifically.—*See* TRANSHIPMENT.

Goods to remain on board the importing ship for exportation must also be specifically reported.

M. 9 Sept. '59 M. 20 Dec. '64 **11.—Amendment of report.**—In London masters of vessels are not to be called upon to amend their reports for free goods deficient unless the quantity be considerable, nor for dutiable goods in excess or deficient when the duty shall not exceed 20s., the Surveyor and Examining Officer being in all cases satisfied that no fraud was intended.

B.O. Jan. '69 It is the duty of the Examining Officer (the Special) to notify to the ship broker, as the agent of the master, any discrepancy discovered between the landing accounts and the report.

M. 27 Mar. '50 And should the Master fail to make application to the Board for permission to amend the report within a very limited period to bring the matter under the notice of the Board.

G.O. Nov. 20, '41 The Collectors may allow the master to amend his report when the duties in question do not exceed £20, and they are satisfied that fraud was not intended, and provided that the goods are not under stop by the officers.

A list of the several cases in which the foregoing powers have '49 been exercised is to be laid before the Board every six months.

In the case of free goods the master may be allowed to amend '48 the report on verbal application and signing his initials to the amendment.

The Surveyor on the station where the goods are landed has '72 full power to be satisfied with regard to free goods not reported, without reference to the quantity in excess of report.—*See note below*, ERRORS IN SHIPS' REPORTS.

Chicory in bulk: amendment of report is dispensed with for '64 discrepancies not exceeding 2 per cent.; the officers being satisfied that no fraud was contemplated.

PACKAGES REPORTED IN DISPUTE.—When doubt exists as to the number of any particular lot of packages shipped, those questioned 1 '63 should be reported "less in dispute." When reported "in dispute" '68 only, no clear meaning is conveyed, and it is uncertain whether the packages referred to are in addition to or part of those '69. reported; in such cases the whole number so reported must be accounted for, and if not, and the deficiency on any particular mark is beyond the 5 per cent. for which the Jerquer and the Surveyors are allowed to certify "satisfied," the matter must be brought under the notice of the Board.

Example:—Reported, $\frac{XY}{Z}$ 25 *cases wine—one in dispute.*

In this case the dispute is whether there are 25 or 26 cases, that is, whether or not there is one in addition to the 25 cases, and 26 cases must be accounted for, but if reported $\frac{XY}{Z}$ 25 *cases wine—one less in dispute*, it is clear that the dispute is whether there are 24 or 25 cases, and, unless there be further reason for doubt, the master need only be called on to account for 24 cases.

Packages landed in excess of report and entry may be examined '88 on a Dock Company's entry.

Spirits reported under a commercial denomination, such as cognac or whiskey, instead of the tariff rating, are held to be 5 specially reported.

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*An abstract of the regulations for the adjustment of Jerquers' queries.*

ERRORS IN SHIPS' REPORTS.—Class 1.—In the following cases 9 queries can be adjusted by obtaining the certificate, in the official book, of the Landing Surveyor, Inspector of Gaugers or River Inspector, that he, as well as the Examining Officer, is "satisfied with the report," provided always that there is no discrepancy between the landing and tide accounts:

Free goods, when the quantity in excess or deficient is not considerable.*

Other goods *in excess*, when the duty does not exceed 30s.

* The established practice is to allow 25 o/o in bulk, and 10 o/o in packages: *see also B.O. 30 Nov. '72, quoted above.*

Class 2.—In all other cases where goods are in excess or deficient of the quantity reported, an amendment of the Report will be necessary, and it should be observed that all applications for this purpose should be made by the master or his broker; also that officers, when reporting on such applications, in cases of *excess*, should state whether the goods are under detention, and, if not, the date of their delivery. When the master or broker neglects to apply to the Board within a reasonable time, the officer concerned should report the circumstances and obtain further directions.

Class 3.—In the case of *tobacco or spirits* (except perfumed or medicated spirits) not specially reported, or where packages have been reported as containing those articles, and none has been found, as a rule the sanction of the Board will be necessary for the adjustment of the query by amendment of the report or otherwise.

Class 4.—In cases where the duty on *spirits*, not specially reported, does not exceed 30s. or when several packages are reported on one line, as containing "*spirits, wine, &c.*" and a portion only of such packages are found to contain spirits; also in respect to *all other goods* reported under a wrong denomination, either as regards goods or packages, or when the marks on the packages do not agree with the report, the query can be adjusted by the certificate of the Landing Surveyor, the Inspector of Gangers, or the Inspector of the River, that he is "satisfied with the report."

ERRORS IN ACCOUNT.—Class 5.—When a query has been issued, on account of some error or omission in an account, and the correction of that error or omission does not involve an alteration of the number or description of packages, the denomination of the goods, or the weight or quantity of goods in any particular package, such as the following:—

Account not journalized.
Error in cast.
Error in computation.
Error in deducting tare.
Goods not removed from stop book within prescribed time.
To state how the weight of free goods was ascertained.
Lighter note not properly filled up.
Parties to be informed of over-entry.
Post entry required.

The query can be adjusted by a simple correction of the error or omission by the officer queried.

Class 6.—When an alteration in the number or description of packages, the denomination of the goods, or of the weight or quantity of goods in any particular package, is involved in the correction of the error or omission, it will be necessary to obtain the certificate of the Landing Surveyor, Inspector of Gangers, or River Inspector, as the case may be, that he is satisfied with the alteration.

BREACHES OF DUTY. Class 7.—When queries are issued on account of some breach of duty, such as :—

Sight not perfected within the legal time.
Goods landed on imperfect entries not examined, or not brought to account in Red Book within the prescribed time.
Goods delivered free without authority.
Entries allowed to be amended without authority.
And generally for any breach of the law or regulations.

In all these cases the officers concerned should state the facts to the Board, and such statement should be made within fourteen days from the date of the query.

The foregoing regulations to apply, as a rule, it being understood that the Jerquer shall exercise a discretion, as to requiring an officer to apply to the Board for the adjustment of any query not included in class 7, should he consider that there are are any circumstances attending the case which demand such a course, in which case the officer is to have notice.

It should be also clearly understood that in all cases where the Landing Surveyor or other superior officer is called upon, under any of the above rules, to certify that he is "satisfied," such certificate is to be deemed to imply that he is satisfied that fraud has not been committed or intended.

However desirable it may be that officers should adjust queries speedily and with as little trouble as possible, it is still more desirable that they should avoid giving occasion for them, and they should therefore observe that the rules laid down for the adjustment of queries will be found to apply equally to their prevention.

*Note on the above minute by Mr. Hunt, Controller of the Out-Door Department, London, (19th April, 1870.)*—With reference to the directions of B.M. 9 Sept., 1859, with respect to amendments of report, &c., the Surveyors are requested to adjust all discrepancies in accordance with the regulations laid down, and in such cases as they consider an application to the Board necessary, such application, together with the report of the officers, is to be sent in the first instance to the Inspector General, the object being the discontinuance of the practice of troubling the Board with papers which have their origin either in the neglect of the officers or in their desire to avoid a responsibility which does not really exist.

**12.—Checking of reports and entries, London.**—At the docks the report is with the Free Goods Officer, who superintends the discharge of the vessel, and who is in future to see that all goods reported are duly entered, and that goods landed and not reported are specially looked after, but this direction will not relieve the Examining Officers and Gaugers from individually ascertaining that the goods they examine are reported; and wines and spirits are not to be delivered until the officers have ascertained that they are properly reported.

The Free Goods Officer is to check the Lighter Notes for all overside orders for goods in ships at his station with the ship's reports, marking those "*as reported*" that agree with the report, and noting on those that differ the actual quantities reported; and should there be more than one Lighter Note for the same parcel of goods, the memorandum respecting the report is to be on the first only.

The Free Goods Officer will check the report for all dutiable goods landed at his station from ships alongside; making, however, the necessary remarks as to the agreement or otherwise against the copies of the entries in the Landing Book and noting on the report the goods checked.

It will be the duty of the Free Goods Officer to see that all goods manifested in the ship's reports are duly accounted for.

Discrepancies between the quantity of bonded goods reported, entered, landed, and brought to account, are to be notified to the Special, and noted by the Examining Officer or Gauger on the Short Copy Slip, with the name of the Special Officer, who will be held responsible for the due adjustment of such discrepancies.

B.O. 28 July, '65 The Free Goods Officer who has charge of the ship's report, signs it before sending it forward for jerquing, and for this the Registrar is held responsible.

## Ramsgate, Port of. R. or R.R.

### VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 56 | 4,920 | 3 | 208 | 217 | 21,577 | 47 | 2,608 | 2 | 495 | 77 | 4,528 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 174 | 6,789 | 2 | 19 | 176 | 6,808 | 2 | 71 | .. | .. | 2 | 71 |

Number of Boats registered under the Sea Fisheries' Act, 1868. .....[illegible]

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £19,201 | £628 | £2,468 |

Ramsgate, co. Kent, a seaport and popular watering place on the east coast of the Isle of Thanet. It possesses an artificial harbour of considerable size, formed by two stone piers, which project 3,000 feet into the sea. Imports: wood goods from the Baltic, grain and seeds from America, the Mediterranean and the Baltic. Considerable quantities of goods are landed from vessels in distress, both homeward and outward bound, such goods are, if possible, re-shipped, if not they are sold for home use. There is a coasting trade in coal from the north of England.

### Customs Establishment.

*Collector and Surveyor.*—EDWARD L. PENFOLD.
CLERK.—James Lovibond.
*Writer.*—E. C. Minter.
EXAMINING OFFICER.—*Third Class, &c.*—Denis McHugh.
*O.D.O.—Second Class.*—W. R. Honnor, J. Smith, T. Stead, J. C. Nye.
CREEK: Margate; P.C.O., Edmund Randall.

### Bonded Warehouses.

Three for wines and spirits: proprietors, Gwyn & Co., Page & Sons, and E. G. Wastall & Co.

The notice of this port should have been placed at p. 558, but by an error of the Printer was omitted.

**Request Notes.**—The entries for all goods, except cattle, delivered on a request note, are to be passed within three days, and in the event of this regulation not being complied with, the officers are to refuse to allow the importer to avail himself of a similar facility until the proper entries have been received. The conditions under which the request is granted by the Surveyor are to be written or printed on the request, so that the importer may not plead ignorance of this regulation. *See also* IMPORTATION, *article* 25, *pp.* 260, 261.

The officers are to forward daily to the Registrar's Office, Custom House, Thames Street, all requests taken out to land cattle or bullion, with the full particulars of the landing quantities indorsed thereon. These requests are forwarded once a week to the Statistical Office, where the documents remain.

**Rewarehousing.**—*See* WAREHOUSING.

**Rhyl**, co. Flint, a small harbour affording good accommodation for the shipping and landing of goods, there are, also by means of the Chester and Holyhead Railway, facilities for inland conveyance. It is included in the port of Chester; *which see.*

## Rochester, Port of. R.R.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 234 | 30,123 | 27 | 5,070 | 4859 | 336,083 | 244 | 24,589 | 18 | 834 | 2234 | 93,912 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 816 | 36,430 | 10 | 332 | 826 | 36,762 | 9 | 409 | 1 | 10 | 10 | 419 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 134

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £348,465 | £44,378 | £6,210 |

Rochester, co. Kent, a port situated on the Medway, about 16 miles from the sea. The town, including Chatham and Strood, extends about three miles, and for the greater part along the banks of the river. There are no docks, although great natural facilities exist for their contruction, and trade is hampered through the want of such accommodation, yet divided interests

have hitherto prevented their formation; vessels, therefore, mostly discharge their cargoes in the stream. Imports: corn, timber, esparto grass, cheese, tar, hemp, linseed and stone. Exports: cement, in large quantities to all parts of the world. A line of passenger steamers, which promises to develop into one of great importance, has just been started to run between Sheerness and Flushing.

**Customs Establishment.**

*Collector and Surveyor.*—ALFRED GOSSETT.

CLERK.—*Second Class.*—Charles T. Ellington William H. Bignold.

EXAMINING OFFICERS.—*Third Class.*—William McKenzie, Charles Kerr.

*O.D.O.—First Class.*—W. R. Wells, W. Humphries, J. Winfield, John Moore. *Second Class.*—S. Dove, H. W. Woodford, T. J. Cork, C. A. Dove, N. Trakak, E. Venner.

CREEKS: Sheerness; P.C.O., Robert G. Todhunter.

**Bonded Warehouses.**

Vaults for wines and spirits, proprietor, James Budden.
" " " " Robert George.
" " " " R. Winch & Son.

**Rochford**, co. Essex, a small market town on the river Broomhill, 4 miles north-west of Southend. There is a coasting trade inwards in coal, manure, &c., and outwards in farm produce. It is included in the port of Maldon; *which see.*

**Rosslare**, co. Wexford, the boarding station and pilot establishment of Wexford; *which see.*

## Rum.

Rum, a spirit distilled from fermented cane juice, molasses and sugar waste. The strength on importation varies very considerably, but the principal importations range between 20 and 40 o.p. It is chiefly imported in puncheons, the "contents" of which average about 95 gallons.

Rum when imported from the country of its production, (whether a foreign country or a B.P.) is chargeable with an import duty of 10s. 2d. per proof gallon. 1 & 24 V. c. 110 §

When imported from any country not being the country of its production, it is chargeable at 10s. 5d. per proof gallon.

Certificates of produce, formerly required under the 79th section of the C. C. Act, (repealed by 30 and 31 V. c. 82) are now dispensed with, and in the absence of any circumstances tending to create doubt, rum imported from a rum-producing country is admitted at the lower rate of duty, viz., 10s. 2d. 36 & 63 / 62

Vatted rum is denominated as under:—

| | |
|---|---|
| Parcels of rum from rum-producing countries | *Is described as*— "Rum imported from the country of its production," or in short "C. P. Rum." |
| Parcels of rum from non-producing countries | "Rum not imported from the country of its production" or "N.C.P. Rum." |
| Any mixture of rum from producing & non-producing countries | "Mixed Rum." The word "MIXED" is cut in on the cask. |

Rum so mixed can only be admitted for H.C. by special permission of the Board, and at the higher rate of duty.

'75 Australia is recognized as a rum-producing country.

FLAVOURING RUM.—Permission has been granted to flavour
74 rum for exportation by the addition of 8 oz. of lemon peel to 100 gallons of rum.—*See also* FINING, SWEETENING *and* COLORING, *p.* 192.

V. **Methylation of Rum in Customs warehouses.**—*See also* METHYLATED SPIRIT, *page* 882.—Whereas, by the 18 and 19 V. c. 38, spirit of wine is allowed to be methylated duty-free, and it is expedient to allow foreign and colonial rum to be methylated on payment of the reduced duty hereinafter mentioned, be it enacted, &c.

The Commissioners of Customs may permit any licensed rectifier or person licensed to make or mix methylated spirit, to mix, under such regulations, &c., as such Commissioners may direct, foreign or colonial rum, of not less than 20 O.P., and not being less in quantity than a whole cask, as imported, with not less than one-ninth of its bulk measure of wood naphtha, or methylic alcohol, or such other article as is mentioned in the 18 and 19 V. c. 38. Such mixture to be chargeable only with the difference between the Customs duty on rum and the Excise duty on British spirits, such differential duty to be paid before the mixing of the spirit.

The methylic alcohol, &c., used to be provided by the Commissioners of Inland Revenue at the expense of the person mixing, the mixture to be denominated Methylated Spirit; such spirit to be removed under the certificate of the proper officer of Customs to an approved store belonging to a rectifier or licensed maker of methylated spirit.

All the provisions, penalties, &c., contained in the 18 and 19 V. c. 38, and in the 24 and 25 V. c. 91 in relation to methylated spirits, to apply to spirits mixed under the provisions of this Act; and such spirits may be exported under the provisions of this Act or of the 18 and 19 V. c. 38, and under such regulations as the Commissioners of Customs or Inland Revenue shall respectively make.

REGULATIONS FOR METHYLATING RUM IN CUSTOMS WAREHOUSES.—A warehouse or a portion of a warehouse to be set apart and approved by the Board for the purpose.

Notice to be given to the Controller of Accounts by the person intending to methylate spirits, specifying the import particulars of the cask or casks; and on receipt of such notice and warrant, shewing that the difference of the duty has been paid as directed by the 1st sec. of the said Act, the spirits may be removed in charge of an officer, at the expense of the party, to the approved warehouse, and there be methylated, subject to the provisions of the Act, and the regulations of the Board of Inland Revenue contained in their G.O. of the 3rd inst.

Within 48 hours after the operation, the methylated spirit to be removed in charge of an officer of this Revenue, at the expense of the remover, to the approved store of a rectifier or licensed maker of methylated spirits.

On the delivery of each parcel of methylated spirits, a letter of advice, containing full particulars as regards marks, numbers, quantity, and strength to be

forwarded, without delay, to the Excise Office in charge of the store, and a cart note is to accompany the goods: the Locker noting upon that document the exact time of delivery, and the Excise Officer the time of arrival.

On the exportation of methylated spirits it will be treated in the same manner as other goods exported from an Excise store.

G.O. nl. Rev. 3 Aug. '68

The proper officer, on any rectifier or licensed maker of methylated spirit being desirous of exporting such spirits, and presenting a written request to that effect, must write a permit to accompany the spirits to the ship or Customs warehouse, but no less quantity than ten gallons can be exported, and the cask or vessel in which the spirits are shipped must be marked with the words "methylated spirit."

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## Rum Shrub.

23 & 24 V. c. 110

On rum shrub, liqueurs and cordials of and from a B.P. in America or the Island of Mauritius, or a B.P. within the limits of the East India Company's charter, in regard to which the conditions of the Act 4 V. c. 8 have been fulfilled, an import duty of 10s. 2d. per liquid gallon is charged.

C.C.A. a. 357

"Within the limits of the East India Company's charter," is construed to mean the Cape of Good Hope and all places and seas eastward thereof to the Straits of Magellan.

These geographical limits would appear to include all British rum-producing possessions, excepting any on the western coast of Africa.

4 V. c. 8

The Act, 4 V. c. 8, above referred to, was a statute for reducing the duty on rum and rum shrub imported from a B.P. within the limits of the East India Company's charter, provided that such B.P. complied with the conditions of the said Act, these conditions were, that the importation of foreign sugar and rum into such possession should be prohibited, as also the mixing of spirits made from rice with rum or rum shrub,

Certificates of produce are no longer required, see G.O. Nos. 36 and 63, 1863, but a certificate of clearance must be produced. The certificate of clearance is given by the Collector of Customs at the port of shipment to the master, and on arrival is handed in by the master at the time he makes his report. It is sent from the Report Office to the Registrar of the station where the ship discharges, as an authority for accepting the entry at the lower rate of duty.

Rum shrub is a cordial, and entitled to the privileges of CORDIALS; *see p.* 122.

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**Rummaging,** the term applied to the search made in vessels by Customs officers for concealed goods. The officers are enjoined to rummage vessels from foreign ports as soon as practicable after arrival. *See* IMPORTATION, *article* 35. The officers are also, as often as their other duties will permit, to

rummage vessels arriving coastwise, and to use all means in their power to ascertain whether they come direct from their place of sailing, especially by an examination of the log, where one is kept; if the officers should discover that any vessel has touched at a foreign port, or deviated from its proper course (unless driven by stress of weather), they are, if at any out-port, to report the circumstance to the Collector, and if in London, to the Board. *See also* STORES.

## Runcorn, Port of. R.N.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 209 | 26,446 | 31 | 2,861 | 705 | 41,796 | 193 | 25,979 | 21 | 2,580 | 1,361 | 160,653 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 117 | 6,393 | 3 | 44 | 120 | 6,437 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 55

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £199,107 | £84,388 | £1,142 |

Runcorn, co. Chester, a port situated on the south bank of the Mersey, at the point where the Duke of Bridgewater's canal enters that river, and distant about 18 miles from Liverpool. There are in the neighbourhood extensive soap factories and chemical works. Imports: clay, china-stone, flints, and materials for the potteries. Exports: coal, salt, pitch, creosote and patent manure.

**Customs Establishment.**

*Collector and Surveyor.*—WILLIAM R. STAVELEY.

CLERK (*Second Class*) AND EXAMINING OFFICER.—Robert W. Horne.

EXAMINING OFFICER.—*Third Class.*—William M. Farndale.

*O.D.O.—Second Class.*—J. M. Davies.

One **Bonded Warehouse**, the property of the Bridgewater Navigation Company: for all goods except tobacco.

## Rye, Port of. R.X.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 20 | 2,367 | .. | .. | 298 | 25,437 | 13 | 1,155 | .. | .. | 36 | 1,724 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 93 | 6,946 | .. | .. | 93 | 6.946 | 12 | 685 | .. | .. | 12 | 685 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 198

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £17,159 | .. | £775 |

Rye, one of the Cinque Ports, is situated in the bay formed by Dungeness Point and Fairligh Head, towards the eastern extremity of the Sussex coast. Imports: timber from the Baltic and oil-cake for hop manure. No foreign exports. Coasting trade: coal inwards and timber for ship-building, and oak bark to the Scotch and northern English ports.

**Customs Establishment.**

*Collector and Surveyor.*—JOHN SMITH.

EXAMINING OFFICER, &c.—*Third Class.*—Alfred Bell.

*O.D.O.—Second Class.*—G. S. Allen, T. Hill.

**Bonded Warehouses.**

Two, for wines and spirits; Vidler, Sons & Co.

**Salcombe**, co. Devon, is situated on the Salcombe and Kingsbridge estuary. The building of a high class of sailing vessels is carried on here. Salcombe is included in the port of Dartmouth; *which see.*

**St. Andrews**, co. Fife, a port on the east coast of Scotland, seated on a bay of the same name. This bay is remarkable for the beauty of its scenery, and the severity of the storms by which it is visited. St. Andrews is included in the port of Dundee; *which see.*

**St. Davids**, co. Fife, is situated on the north coast of the Firth of Forth. Coal is exported in considerable quantities from this place, which is included in the port af Borrowstoness; *which see.*

**St. Ives**, co. Cornwall, is situated on the west side of a bay of the same name. The pilchard fishery is the principal trade.

**St. Leonards**, co. Sussex. **An Excise General Warehouse.**

**St. Mawes**, co. Cornwall, a small harbour included in the port of Falmouth; *which see.*

## Sales, Customs.

Goods sent to the Queen's or Baggage Warehouses at the Custom House and Docks, being goods forfeited, or for security of duty, if not cleared within three months, or if perishable

forthwith to be sold, and the proceeds dealt with as provided for by sec. 74 C.C.A. (*See section in extenso p.* 258.) *See also p.* 535 *article* QUEEN'S WAREHOUSE.

Passengers' baggage is allowed by the Board to remain six
55 months, and *surplus stores 12 months, before being transferred to the Overtime Book for lotting in a Customs sale. (*See Hamel's Laws, p.* 130.)

*For the disposal of Crown samples of wines and spirits, see article* PROOF ROOM, *p.* 522.

**Lotting goods for rummage sales.**—When goods are in any way deteriorated or damaged, they are to be so described in the
61 sale catalogue.

Leaf tobacco is to be delivered to Licensed Manufacturers only,
6 which condition is to be noted in the catalogue.

*For the disposal of goods, not seizures, see article* QUEEN'S WAREHOUSE, *p.*. 534.

Seizures are not to be offered for sale without the Board's sanction, which should be noted on the Seizure Note by the Queen's Warehouse-Keeper, for the information of the officers at the docks.

Free goods "ex rummage" are not in practice lotted at the various docks. Inspector General's letter 5 April, 1861.

73 Surplus stores of lime or lemon juice, fortified in bond, are not to be offered for sale unless the seals are perfect; nor without
74 the Board's sanction.

V. 3 And when lotted for sale to be offered for exportation as ships' stores only.

Goods may be withdrawn without application to the Board
56 from a Customs sale provided they are cleared by duty-paid, export, warehousing or free entries prior to the day of sale.

**Clearance of goods sold.**—When goods are offered "at buyers' prices on payment of the proper duties," the officer will require a duty paid or other entry in addition to the Collector and Controller's order (which is a certificate that the purchase-money has been paid). But if the goods are offered at a certain sum per pound, &c., or for the whole lot is to be cleared for Home Consumption, the Collector or Controller's order will be the only document required to deliver upon at the various Dock Baggage Warehouses.

Goods in legal packages purchased at Customs sales may be
51 warehoused.

Illegal packages may not be packed into legal packages so as to
61 admit them to warehousing privileges, when purchased at Customs sales.

In the absence of any specific conditions to the contrary, goods when bought at a Customs sale are allowed to be delivered according to the quantity found on re-examination if the purchaser so desire.

18 & 19 V. c. 26 s. 6

**Adjustment of the catalogue after sale.**—In the case of goods not sold or not cleared from a Customs sale, and not worth the duty, the Board's directions should be obtained for their disposal; but if considered worth the duty they should be transferred to the Overtime Book.

B.O. 19 Sept. '66

In all cases the Board's order for the destruction of goods is to be carried out forthwith.

Inspector General's Order, 7 March, '54

The Examining Officer who lots the goods should, as soon as possible, after a Customs sale, apportion the values of the respective parcels where different values, descriptions and qualities are included in the same lot, in order that a just proportion of the surplus (if any) be given to owners of goods sold, who claim it. For this purpose the officers at the various Dock Baggage Warehouses should have the purchase-money for each lot noted in their catalogues by the Queen's Warehouse-Keeper.

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## Salmon, Restrictions on the Exportation of.

*The Salmon Acts Amendment Act*, 1863.

26 V. c. 110 s. 2

No part of the U.K., however situated with regard to any other part, to be deemed for the purposes of this Act to be parts beyond seas.

s. 3

No unclean or unseasonable salmon, and no salmon caught during the time at which the sale of salmon is prohibited in the district where it is caught, may be exported or entered for exportation from any part of the U.K. to parts beyond the seas.

All salmon exported or entered for exportation in contravention of this section shall be forfeited: the exporter, &c., to be subject to a penalty n.e. £5 for each salmon exported or entered for exportation.

*33 & 34 V. c. 33 s. 3

The burden of proving that any salmon entered for exportation between the 3rd of September and the 30th day of April* following, is not so entered in contravention of this Act is to lie on the person entering for exportation.

26 V. c. 110 s. 4

Recovery of penalties.

*The Salmon Fishery Act*, 1865.

28 & 29 V. c. 121 s. 65

All salmon intended for exportation shall be entered for that purpose with the proper officer of Customs, at the port or place of intended exportation, before shipment thereof; and any salmon shipped or exported, or brought to any wharf, quay or other place for exportation, between the 3rd day of September and the 30th day of April* following, contrary to this section shall be forfeited, and the person shipping or exporting, or bringing the same for exportation, shall be liable to a penalty n.e.

*33 & 34 V. c. 33 s. 4

£2 for every salmon so shipped or exported, or brought for exportation; and any officer of Customs may, between the 3rd day of September and the 30th day of April*, open any parcel entered or intended for exportation, or brought to any quay, wharf, or other place for that purpose, and suspected by him to contain salmon, and may detain any salmon found in such parcel until proof is given, in manner provided by law, of the salmon being such as may be legally exported; and if the salmon, before such proof is given, become unfit for human food, the officer of Customs may destroy the same.

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**Salvage.**—*See* WRECK.

**Samples.**—*See the articles referring to the respective goods, also to* TRANSHIPMENT.

**Crown Samples.**—The Officers of Customs may on entry of any goods, or at any time afterwards, take samples of such goods for examination, or for ascertaining the duties payable on such goods, or for such other purpose as the Commissioners of Customs may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Commissioners of Customs may direct.

**Merchant's Samples.**—With the sanction of the Commissioners of Customs, and after such notice given by the respective importers or proprietors, and at such times and under such regulations and restrictions as the Commissioners of Customs shall from time to time require and direct, it shall be lawful in the warehouse to take such samples of goods as may be allowed by the Commissioners of Customs, with or without payment of duty, except as the same may eventually become payable as on a deficiency of the original quantity.

87 **Samples from illegal packages.**—Illegal packages may not be sampled until admitted to entry by special permission of the '87 Board: in such cases it is usual for a fine to be inflicted.

r's **Samples in London cleared free of duty.**—The Examining Officers are to record in the baggage book, if on land, or in the '88 blue book, if afloat, the marks or addresses of all packages examined and cleared by them as samples free of entry and of duty.

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## Samples and Patterns imported by Commercial Travellers from France.

In accordance with the provisions of a convention supplementary to a treaty between Gt. Britain and France, signed 24th January, 1874, such samples are on certain conditions admitted duty free.

*Copy of the 6th section of the Convention referred to.*

111
74

Articles liable to duty serving as patterns or samples, which shall be introduced into the U.K. by French Commercial Travellers, or into France and Algeria by Commercial Travellers of the U.K., shall be admitted free of duty, subject to the following formalities requisite to insure their being re-exported or placed in bond :—

1.—The officers of Customs at any port or place at which the patterns and samples may be imported, shall ascertain the amount of duty chargeable thereon. That amount must either be deposited by the Commercial Traveller at the Custom House in money, or ample security must be given for it.

2.—For the purpose of identification, each separate pattern or sample shall, as far as possible, be marked by the affixing of a stamp, or by means of a seal being attached to it.

3.—A permit or certificate shall be given to the importer, which shall contain :—

(*a.*) A list of the patterns or samples imported, specifying the nature of the goods, and also such particular marks as may be proper for the purpose of identification;

(*b.*) A statement of the duty chargeable on the patterns, as also whether the amount was deposited in money, or whether security was given for it ;

(*c.*) A statement shewing the manner in which the patterns or samples were marked;

*d,*) The appointment of a period, which at the utmost must not exceed 12 months, at the expiration of which, unless it is proved that the patterns or samples have been previously re-exported or placed in bond, the amount of duty deposited will be carried to the public account, or the amount recovered under the security given. No charge shall be made to the importer for the above permit or certificate, or for marking for identification.

4.—Patterns or samples may be re-exported through the Custom House through which they were imported, or through any other.

5.—If, before the expiration of the appointed time (paragraph 3 *d*) the patterns or samples should be presented at the Custom House of any port or place for the purpose of re-exportation, or being placed in bond, the officers at such port or place must satisfy themselves by examination whether the articles which are brought to them are the same as those for which the permit of entry was

granted. If so satisfied, the officers will certify the re-exportation or deposit in bond, and will refund the duty which had been deposited, or will take the necessary steps for discharging the security.

A form of bond in accordance with the foregoing regulations is provided in this Order.

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**Sandwich**, co. Kent, is situated on the Stour, a river navigable only by small vessels. The trade is limited to cargoes of coal, grain and timber by coasting vessels. Sandwich is included in the port of Deal; *which see.*

**Sarsaparilla**, extracts or other preparations of, containing any spirit are charged with duty as "spirits being sweetened or mixed, &c.," at the rate of 14s. per liquid gallon.—*See* CORDIALS, *p.* 122, *also* SPIRITS.

**Saundersfoot**, a small harbour situated on the north-west coast of Caermarthen Bay. Coal and culm are exported, and iron ore from Chester, the north of Ireland and from Spain imported. It is included in the port of Milford; *which see.*

## Scarborough, Port of. S.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 21 | 2,334 | .. | .. | 233 | 14,678 | 6 | 664 | .. | .. | 23 | 1,020 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 190 | 23,162 | 1 | 16 | 191 | 23,178 | 1 | 39 | .. | .. | 1 | 39 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....262

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £3,811 | £10 | £2,829 |

Scarborough, co. York, a port situated on the north-east coast of England, about midway between Whitby and Flamborough Head. The harbour is chiefly frequented by large fishing vessels, a considerable number of which belong to the port. The foreign and coasting trades are very limited. Scarborough is principally important as a watering place; its agreeable and healthy situation rendering it a favorite place of resort.

**Customs Establishment.**

*Collector and Surveyor.*—FRANKLIN T. BOSCHER.

CLERK (*Second Class*) AND EXAMINING OFFICER.—William Dunham.

*O.D.O.—Second Class.*—A. Parker, J. H. Ramsbottom.

**Bonded Warehouses.**

Four for wines and spirits in the basement floor of the Public Market Hall.
One " " " in Paradise Road.

## Scilly, Port of.

S.C.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 2 | 553 | .. | .. | 203 | 12,567 | 1 | 163 | .. | .. | [illegible] | [illegible] |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 30 | 3,151 | .. | .. | 30 | 3,151 | 1 | 361 | .. | .. | 1 | [illegible] |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £13,578 | .. | £22 |

Scilly Isles, a group of dangerous rocks and diminutive islands, about 30 miles south-west of Land's End.

**Customs Establishment.**

*Superintendent of Customs and Mercantile Marine.*—JAMES T. HANDLEY.

*O.D.O.—Second Class.*—W. J. Ferris, I. J. Newton.

**Scrabster**, a small harbour on the north-west coast of Caithness. Considerable quantities of paving stones from the neighbouring quarries are shipped from here, as also cattle, sheep, and other agricultural produce. Scrabster is included in the port of Wick; *which see.*

## Sea, Registration of Births and Deaths at.

37 & 38 V. c. 88 s. 37

1.—The master or other person in charge of a British ship is, as soon as may be after the occurrence of a birth or death on board of such ship, to record in his log book (or otherwise) such fact, and the particulars required by the fourth schedule of this Act (*see below*) and is (except the ship is one of Her Majesty's) upon the arrival of the ship at a port in the U.K. to forward a return of the facts so recorded to the Registrar-General of S. & S. in accordance with such directions as the Board of Trade may from time to time issue.

2.—The provisions of this section to apply to foreign ships carrying passengers to or from any port in the U.K.

3.—In the case of British ports out of the U.K. the Board of Trade may direct the return to be delivered to the Shipping Master or Collector of Customs; if at a foreign port to the principal British Consular Officer, these officers are to send the same as soon as may be to the Registrar-General of S. & S. (Applicable to British and foreign ships.)

4.—Where it appears from any such return that the father of any child so born, or, if the child is a bastard, the mother of such child, was a Scotch or Irish subject, or that any person whose death is mentioned in such return was a Scotch or Irish subject, the Registrar-General of S. & S. shall send a certified copy of the return to the Registrar-General of Births and Deaths in Scotland or Ireland, as the case may require.

5.—The Registrar-General of S. & S. shall from time to time send to the Registrar-General of Births and Deaths in England a certified copy of every other such return, or of that part of every such return which is not sent to the Registrar-General of Births and Deaths in Scotland or Ireland.

6.—A captain or other person having charge of one of Her Majesty's ships, shall upon the arrival of any such ship in any port of the U.K., or at such other time as the Commissioners of the Admiralty may from time to time direct, deliver or send in such manner and form as the said Commissioners may from time to time direct, a return of the facts recorded in pursuance of this section to that Registrar-General of Births and Deaths to whom a copy of such return would, if the ship were a merchant ship, be sent under the provisions of this section by the Registrar-General of S. & S.

7.—Every Registrar-General of Births and Deaths to whom a return or copy of a return is sent shall cause the same to be copied in a book to be kept by him, and to be called a marine register book.

8.—Every captain or person having charge of a ship who fails to comply with this section is liable to a penalty n.e. £5 for each offence: such penalty to be recovered and applied in like manner as a penalty under the M.S.A. 1854.

9.—This section to extend to all places or persons within the British jurisdiction.

10.—Terms in this section to have the same meaning as in the M.S.A. 1854.

FOURTH SCHEDULE.

*Particulars to be [registered by Captain of a ship concerning a Birth at Sea.*

Date of Birth.
Name (if any) and sex of the child.
Name and surname and rank, profession or occupation of the father.
Name and surname, and maiden surname of Mother.
Nationality and last place of abode of the Father and Mother.

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*Particulars to be registered by Captain of a ship concerning a Death at Sea.*

Date of death
Name and surname
Sex
Age
Rank, profession, and occupation
Nationality and last place of abode
Cause of death

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**Seaham**, co. Durham, a harbour consisting of three small docks excavated from the rock, and entered directly from the sea. Imports: wood and iron ore. Exports: coal and glass bottles, the latter being extensively manufactured in the neighbourhood. Seaham is a sub-port of Sunderland; *which see.*

**Sealing.**—Imported cases of wines and spirits cleared coastwise, or for exportation, may be taped and sealed with the Customs seal, on condition that the cases are fully examined

before being taped and sealed, and that the necessary expense of an officer to superintend the operation is defrayed by the party using the indulgence. It is also the practice to allow canal casks of wines or spirits cleared for exportation or coastwise to be taped and sealed with the Customs seal.

## SEAMEN.

### *Engagement of Seamen.*

M.S.A. 1854 s. 146 — The Board of Trade may grant licenses to persons to supply seamen and apprentices for merchant ships in the U.K.

s. 147 — Any person not so licensed engaging or supplying seamen or apprentices, penalty n.e. £20.

Any person employing an unlicensed person to engage, &c., seamen, &c., penalty n.e. £20.

Any person receiving or accepting a seaman, &c., engaged by an unlicensed person, penalty n.e. £20.

s. 148 — Penalty for receiving remuneration from seamen for shipping them, n.e. £5.

s. 149 — AGREEMENTS.—The master of every ship, except coasters of less than 80 tons, to enter into an agreement with every seaman he ships from any port in the U.K., the agreement to be in the form sanctioned by the Board of Trade, to be dated at the time of the first signature, to be signed by the master before any seaman, and to contain certain particulars.* Colonial ships engaging single seamen under certain conditions exempted from the Board of Trade form.

M.S.A. 1873 s. 7

M.S.A. 1873 s. 8 — Agreements may be made by masters of vessels fishing off the coast of the U.K. for persons employed to be paid by a share in the adventure: such agreements to be written or printed, and to be signed before the Superintendent of M.M. Office.

M.S.A. 1854 s. 150 — For foreign-going ships such agreement, except in special cases, when made in the U.K. to be made before a Shipping Master, and to be made in duplicate.

Provision in case of substitutes.

s. 151 — RUNNING AGREEMENTS.—Foreign-going ships making short voyages may have running agreements.

s. 152 — Engagements and discharges made before the termination of such agreement to be before Shipping Master on arrival of ship within any port of the U.K., and on such arrival, indorsement as to engagements and discharges to be made on agreement by the master, and the agreement to be then delivered to Superintendent of M.M. Office.

s. 153 — The duplicate of running agreement retained by the Shipping Master to be transmitted by him to the Registrar General of S. & S., either immediately or on the expiration of the agreement, as the Board of Trade shall direct.

s. 154 — For the purpose of fees, the crew to be considered to be engaged when the agreement is first signed, and discharged when it terminates: intermediate engagements and discharges to be engagements, &c., of single seamen.

s. 155 — HOME-TRADE SHIPS.—Crews or single seamen may be engaged before the Superintendent of M.M. Office, in the manner directed for foreign-going ships; if not, the master so soon as possible to cause the agreement to be read and explained to the seaman, who is to sign it before a witness.

s. 156 — When several home-trade ships belong to the same owner special agreement may be made.

s. 157 — ENGAGEMENT OF SEAMEN (MISCELLANEOUS.)—For shipping a seaman without agreement duly executed, penalty n.e. £5. On master in the case of foreign-going and master and owner in the case of home-trade ships.

s. 158 — The master of every foreign-going ship, the crew of which has been engaged before a Shipping Master, shall before leaving the U.K. send to the nearest Shipping Master a full statement of every change that has taken place in his crew before leaving the U.K., penalty for default n.e. £5.

Seamen engaged in the colonies to be shipped before some Shipping Master or officer of Customs.

Seamen engaged in foreign ports to be shipped with the sanction and in the presence of the Consul.

RULES AS TO PRODUCTION OF AGREEMENTS AND CERTIFICATES OF COMPETENCY OF MASTERS AND MATES OF FOREIGN-GOING SHIPS:—

1.—The master on signing the agreement with his crew, to produce to the Shipping Master certificates of competency for himself and mates (first and second, if more than one) which being done, the Shipping Master certifies to that effect. (*This is called the* "AA." CERTIFICATE; *see* CLEARANCE, *p.* 109.)

2.—RUNNING AGREEMENTS FOR FOREIGN-GOING SHIPS.—The Shipping Master before each voyage, after the first, to give to the master on his producing the certificates of service of his mates (first and second if more than one) and complying with the provisions herein contained, a certificate to that effect. (*This is called the* "AA." CERTIFICATE; *see* CLEARANCE, *p.* 109.)

3.—CERTIFICATE TO BE PRODUCED BEFORE CLEARANCE BY CUSTOMS.—The master of every foreign-going ship before proceeding to sea, to produce such certificate to the Collector of Customs, and no officer of Customs to clear any such ship outwards without such production; and if any such ship attempts to go to sea without a clearance, any such officer may detain her until such certificate is produced.

4.—AGREEMENT, &c., TO BE DELIVERED ON ARRIVAL.—The master of every foreign-going ship within 48 hours after the ship's arrival at her final port of destination in the U.K., or upon the discharge of her crew, whichever first happens, to deliver the agreement to the Shipping Master at the place, who thereupon is to give the master a certificate of such delivery, and no officer of Customs is to clear any foreign-going ship inwards without the production of such certificate. Penalty on master for default in delivery of agreement to Shipping Master, n.e. £5. (*This is called the* "BB." CERTIFICATE; *see* IMPORTATION, *article* 34, *p.* 268.)

RULES AS TO THE PRODUCTION OF AGREEMENTS AND CERTIFICATES OF COMPETENCY FOR HOME-TRADE SHIPS:—

1.—DURATION OF AGREEMENT.—In the case of ships of more than 80 tons burden, no agreement to extend beyond the next following 30th of June, or 31st of December, or the first arrival of the ship at her final port of destination after such date, or the discharge of cargo consequent on such arrival.

2.—AGREEMENT TO BE SENT TO SHIPPING MASTER.—The master or owner of every such ship, within 21 days after the 30th of June, and the 31st of December in every year, to transmit or deliver to some Shipping Master in the U.K. every agreement made within six calendar months next preceding such days respectively, and also in the case of home trade *passenger* ships, the certificates of competency of master and first or only mate.

3.—SHIPPING MASTER TO GRANT CERTIFICATE, WITHOUT WHICH CUSTOMS NOT TO CLEAR.—The Shipping Master thereupon to give to the master or owner a certificate of such delivery of the agreement and production of certificates; and no officer of Customs to grant a clearance or transire for any such ship without the production of such certificate; ship attempting to ply or go to sea without clearance or transire, may be detained by such officer. Penalty on master or owner for non delivery of agreement, n.e. £5. (*The certificate here mentioned is called the* "CC." CERTIFICATE; *see* CLEARANCE, *p.* 109.)

TIME AGREEMENTS.—The owner of HOME-TRADE ships, or his agent may enter
372 into time agreements, in forms sanctioned by the Board of Trade, with individual seamen to serve in any one or more ships belonging to him, such agreements need not expire on the 30th of June, &c. A duplicate agreement in each case to be forwarded within 48 hours to the Registrar General of S. & S.

374 Alterations in agreements to be void, unless attested to have been made with
-376 the consent of all parties.

s. 164 Falsification of an agreement, a misdemeanor.

s. 165 A seaman may bring forward evidence to prove the contents of an agreement or otherwise to support his case, without producing or giving notice to produce the agreement.

s. 166 COPY OF AGREEMENT TO BE ACCESSIBLE TO CREW.—The master at the commencement of every voyage or engagement to cause a legible copy of the agreement (omitting the signatures) to be placed in or posted up in such part of the ship as to be accessible to the crew, penalty for default, n.e. £5.

s. 167 SEAMEN DISCHARGED BEFORE THE VOYAGE TO BE COMPENSATED.—Any seaman who has signed an agreement, and is afterwards without his consent or fault discharged before the commencement of the voyage, or before a month's wages are earned, to receive, in addition to any wages he may have earned, compensation n.e. a month's wages.

*Allotment of Wages.*

s. 168 ALLOTMENT NOTES.—All stipulations made at the commencement of the voyage for the allotment of any part of the wages of a seaman during his absence, to be inserted in the agreement; and all allotment notes to be in forms sanctioned by the Board of Trade.

s. 169 Allotment notes may be sued on summarily by certain persons, and under certain conditions.

*Discharge and payment of Wages.*

s. 170 DISCHARGE OF SEAMEN BEFORE SHIPPING MASTER.—All seamen discharged in the U.K. from British foreign-going ships to be discharged and paid in the presence of a Shipping Master: penalty on master or owner for default, n.e. £10. In the case of home-trade ships seamen may, if the master or owner so desires, be discharged and paid in like manner.

s. 171 MASTER TO DELIVER ACCOUNT OF WAGES.—Every master, not less than 24 hours before paying off or discharging a seaman, to deliver to him, or to the Shipping Master, if he is to be discharged before one, a full account, in the form sanctioned by the Board of Trade, of his wages and of all deductions therefrom, penalty in default, n.e. £5; and no deductions to be allowed, unless happening after such delivery, unless included in such account. The master to enter all deductions in a book to be kept for the purpose, such to be produced if required.

s 172 CERTIFICATES OF DISCHARGE AND OF COMPETENCY.—On the discharge of any seaman, the master to give him a certificate of discharge, in the form sanctioned by the Board of Trade, penalty in default n.e. £10. Master to return certificates of competency to mates, penalty in default, n.e. £20.

s. 173 SHIPPING MASTERS MAY DECIDE QUESTIONS.—Every Shipping Master is to hear and decide any question whatever between a master or owner, or any of his crew, which both parties agree in writing to submit to him, and his award is to be binding on both parties.

s. 174 SHIPPING MASTER MAY REQUIRE THE PRODUCTION OF PAPERS, &c.—In any proceeding before a Shipping Master relating to the wages, claims, or discharge of any seaman, such Shipping Master may call on master, owner, agent or crew, to produce papers and give evidence, penalty in default, n.e. £5.

s. 175 RULES TO BE OBSERVED WITH RESPECT TO THE SETTLEMENT OF WAGES.—On the discharge before a Shipping Master, the master or owner and each seaman to sign in the presence of the Shipping Master a mutual release of all claims in respect of the past voyage and engagement; such to be in the form sanctioned by the Board of Trade, and to be attested by the Shipping Master.

A copy of such release certified by the Shipping Master to be given to any party thereto requiring the same: such copy to be receivable in evidence. No other receipt to be a discharge. The Shipping Master, if required, to give the master a statement of the amount paid before him: such voucher to be evidence.

s. 176 Upon every discharge before a Shipping Master, the master to make and sign in due form a report of the conduct, character, and qualifications of the person discharged, or may state that he declines to give any opinion on such particulars, or any of them, the Shipping Master to transmit the same to the Registrar General of S. & S., and at the desire of any seaman to give to him or indorse

on his certificate of discharge a copy of so much of such report as concerns him: any person forging, or altering, or using a forged or altered certificate or report, to be guilty of a misdemeanor.

73 PROVISIONS MAY APPLY TO SHIPS, &c., OF FOREIGN STATE.—At the request of a Foreign Government H.M. Privy Council may declare the provisions of the M.S. Acts relating to the engagement and discharge of seamen to apply to the ships of such State, and to the owners, masters, officers and crews of such ships.

*Remittance of Wages and Savings.*

BANKS FOR SEAMEN.—Facilities, if directed by the Board of Trade, to be given
54 for remitting the wages and other moneys of seamen and apprentices to their
177 relatives, and other persons, by means of money orders issued by Shipping Masters.

Power to the Board of Trade to pay when the order is lost.

Penalty for issuing money orders with fraudulent intent, penal servitude for n.e. four years.

The Commissioners for the Reduction of the National Debt may, on the recommendation of the Board of Trade, establish savings banks at ports within the U.K. either in the Shipping Offices or elsewhere, to receive from or on account of seamen, or the wives and families of seamen, deposits, n.e. £150 for any one account.

55 The last quoted section to apply to all seamen and their wives and families, whether such seamen belong to the Royal Navy, the Merchant Service, or any other sea service.

V Power to the Board of Trade to establish savings banks for seamen: deposits
1 not to exceed £200. (*Seamen's Savings Bank Act*, 1856.)

Shipping Offices may be constituted branch savings banks.

The Commissioners for the Reduction of the National Debt, at the request of the Board of Trade, to receive deposits and pay interest.

The Board of Trade to make regulations for the conduct of savings banks.

Deposits of deceased depositor to be paid to the same person, and in the same manner and subject to the same conditions as money and effects of a deceased seaman are payable and applicable under the M.S. Acts, 1854.

*Legal right to Wages.*

COMMENCEMENT.—A seaman's right to wages to be taken to commence either
54 at the time at which he commences to work, or at the time specified in the agree-
181 ment for his commencement of work, or presence on board, whichever first happens.

AGREEMENT TO FOREGO RIGHTS, VOID.—No seaman can by any agreement forfeit his lien upon the ship, or be deprived of any remedy for the recovery of his wages: every stipulation in any agreement inconsistent with the provisions of this Act, or by which any seaman consents to abandon his right to wages in case of the loss of the ship, or to abandon any right he may have or obtain in the nature of
62 salvage to be wholly inoperative; but this does not apply to the remuneration to be paid to seamen belonging to a ship employed by agreement on salvage service for salvage services rendered by such ship to any other ship.

WAGES NOT TO BE DEPENDENT ON FREIGHT.—Right to wages not to be depen-
54 dent on the earning of freight: every seaman, &c., who would be entitled to wages
183 if the ship had earned freight to be, subject to all other rules of law applicable to the case, entitled to the same, notwithstanding that freight has not been earned; but in all cases of wreck or loss of ship, proof that he has not exerted himself to the utmost to save the ship, cargo, and stores to bar his claim.

PAYMENT OF WAGES IN CASE OF DEATH.—Any seaman, &c., to whom wages are due under the preceding enactment, dying before the same are paid, wages to be paid, &c., as in the case of seamen, who die during a voyage.

WAGES IN THE CASE OF WRECK OR ILLNESS.—When the service of a seaman is before the time agreed terminated by the wreck of the ship, or by his being left on shore abroad under a certificate of unfitness to proceed on the voyage, such seaman to be paid for his time of service prior to such termination, and no[illegible] for any further period.

REFUSAL TO WORK OR IMPRISONMENT.—No sea[illegible] entitled to wages for any period during which he unlaw[illegible]

work when required, whether before or after the time fixed by the agreement for his beginning work, nor, unless the Court hearing the case otherwise direct, for any period during which he is lawfully imprisoned for any offence.

s. 187 PERIOD WITHIN WHICH WAGES ARE TO BE PAID.—In the case of a home-trade ship, within two days after the termination of the agreement, or at the time of discharge, whichever first happens; in the case of all other ships (except ships employed in the southern whale fishery or on other voyages in which seamen are wholly paid by share in the adventure) within three days after the cargo has been delivered, or within five days after the seaman's discharge, whichever first happens; in all cases the seaman to be entitled to be paid at the time of his discharge equal to the fourth part of the balance due to him; master or owner without sufficient cause neglecting or refusing so to pay, to pay to the seaman a sum n.e. two days pay for each of the days n.e. ten days, during which payment is delayed, such sum to be recoverable as wages.

*Mode of recovering Wages.*

s. 188 WAGES MAY BE SUED FOR IN A SUMMARY MANNER.—For wages n.e. £50, any seaman or apprentice, or person duly authorised in his behalf, may sue before two Justices acting at the place where the service has terminated, or at which the seaman, &c., has been discharged, or at which any person upon whom the claim is made is or resides; or in Scotland, either before any such Justices or before the Sheriff of the county; every order made by such Justices or Sheriff to be final.

s. 189 RECOVERY OF WAGES IN THE SUPERIOR COURTS.—No suit to be instituted in the Superior Courts for the recovery of a less sum than £50, unless the owner is adjudged bankrupt or declared insolvent, or unless the ship is under arrest, or is sold by the authority of a Court, or unless any Justices refer the case, or unless neither the owner nor the master is, nor resides within 20 miles of the place where the seaman or apprentice is discharged or put on shore.

24 V. c. 10 s. 10 COURT OF ADMIRALTY.—The Court of Admiralty to have jurisdiction over any claim by a seaman for wages, and also over any claim of the master of the ship for wages, and also for disbursements made by him on account of the ship: provided that if the plaintiff do not recover £50, he shall not be entitled to any costs, unless the Judge certify that it was a fit cause to be tried in the said Court. (Admiralty Court Act, 1861.)

30 & 31 V. c. 71 s. 8 COUNTY COURTS.—Any County Court having Admiralty jurisdiction to have jurisdiction to try claims for wages n.e. £150, and beyond this sum by mutual agreement of the parties in writing.

s. 9 Persons taking proceedings in a Superior Court with regard to claims that a County Court is competent to try, not to be entitled to costs. (*County Court's Admiralty Jurisdiction Act*, 1868.)

M.S.A. 1854 t. III. s. 190 SEAMEN NOT TO SUE ABROAD FOR WAGES.—A seaman whose voyage or engagement terminates in the U.K. is not entitled to sue for wages abroad, unless discharged as provided by these Acts, and with the written consent of the master, or proves such illusage on the part of the master, or by his authority, as to warrant reasonable apprehension of danger to his life if he were to remain on board; but any seaman on his return to the U.K., proving that the master or owner has been guilty of any conduct or default, which, but for this enactment would have entitled the sailor to sue for wages before the termination of the voyage or engagement, shall be entitled to recover in addition to his wages, such compensation, n.e. £20, as the Court hearing the case thinks reasonable.

s. 191 Master to have the same remedies as seamen.

*Relief to Seamen's Families out of Poor Rates.*

s. 192 PARISH MAY CLAIM PART OF WAGES.—Union or parish entitled to be reimbursed to the following extent for maintanance of wife, or children, or step-children of seamen on a voyage: for one such relation, one half the wages, for more than one two thirds. Any allotment note given by seamen in favor of any such relatives, and paid by owner, to be deducted from such proportion.

s. 193 PARISH AUTHORITIES MODE OF OBTAINING SEAMEN'S WAGES.—To obtain such re-imbursement, parish authorities to give notice to owner requiring him to retain the proportion of wages therein stated for a period therein named (n.e. 21 days), from the time of the seaman's return to his port of discharge, and requiring the owner immediately on such return to give the parish authorities notice of the fact

in writing; and on the seaman's return the parish authorities may apply to two Justices of the place, or if in Scotland to the Sheriff of the County, who may order re-imbursement to a part, or the whole extent aforesaid (*see s.* 192) the owner thereupon to pay the same to the parish authorities; but if no such order be made within the time mentioned in the notice, the wages to be immediately payable to the seaman without deduction.

*Wages and Effects of Deceased Seamen.*

WAGES AND EFFECTS OF SEAMEN DYING DURING VOYAGE.—When a seaman or apprentice belonging to or sent home in any British ship (foreign-going or home-trade) employed on a voyage which is to terminate in the U.K., dies during such voyage, the master is to take charge of all money, clothes, and effects which he leaves on board, to, if he thinks fit, cause all or any of the clothes or effects to be sold at the mast or other public auction, and to thereupon sign an entry in the official log book, containing the following particulars:—

1. A statement of the amount of money, and a description of the effects so left by the deceased.

2. In case of a sale, a description of each article sold, and the sum received for each.

3. A statement of the sum due to deceased as wages, and the total amount of the deductions (if any) to be made therefrom: and he is to cause such entry to be attested by a mate and one of the crew.

SUCH EFFECTS AND WAGES TO BE DELIVERED TO CONSUL OR SHIPPING MASTER.—Rules to be observed in cases provided for in the preceding section.

1. If the ship proceeds at once to a port in the U.K. without calling at a foreign port, the master within 48 hours after his arrival to deliver money, effects remaining unsold, proceeds of sale, balance of wages due to deceased, to the Shipping Master at the port of destination in the U.K.

2.—If the ship touches and remains at a foreign port in a B.P. abroad before coming to the U.K., the master to report the case to the British Consular Officer, or Officer of Customs there, as the case may be, giving such information as such officer may require as to the destination of the ship and the probable length of the voyage; and thereupon such officer may, if he thinks it expedient, require the effects, money and wages to be delivered to him, giving the master a receipt for the same, which the master shall within 48 hours after his arrival at the port of destination in the U.K. produce to the Shipping Master there; and such Consular Officer or Officer of Customs shall in such case indorse and certify upon the agreement with the crew such particulars as the Board of Trade requires.

3.—If such Consul or Officer of Customs does not require such effects, &c., to be delivered to him, the master to take charge of them, and within 48 hours after his arrival at his port of destination in the U.K., deliver the same to the Shipping Master there.

4.—The master in all cases in which any seaman or apprentice during a voyage or engagement dies to give to the Board of Trade, or to such officer or Shipping Master, an account in such form as they respectively require of the effects, &c., so to be delivered; no deductions to be allowed unless verified by entry in the official log book, and also by any other vouchers as may reasonably be required by such officers, &c.

5.—Upon due compliance with the provisions of this section so far as relates to Acts to be done at the port of destination in the U.K., the Shipping Master to grant a certificate to that effect, and no Officer of Customs to clear inwards any foreign-going ship without the production of such certificate. (*This is called the* "BB." CERTIFICATE; *see* IMPORTATION, *p.* 268.)

6 Penalties for not taking charge of, &c., moneys and effects.

7 Officers of Customs and Consuls to take charge of effects left by seamen abroad. (*See also M.S.A.*, 1862, *s.* 20.)

1832 Recovery of wages, &c., of seamen lost with their ship.

sugar required by the articles) or to serve out other such anti-scorbutics as aforesaid to the crew, so soon as they have been to sea for 10 days, and during the remainder of the voyage, except during such time as they are in harbour, and are there supplied with fresh provisions, the lime or lemon juice and sugar to be served out daily at the rate of an ounce each per day to each of the crew, and to be mixed with a due proportion of water before being served out, or the other anti-scorbutics, if any, at such times and in such quantities as H.M. by Order in Council may from time to time direct.

Penalty on owner and master for not providing such medicines, stores, book of instructions, lime or lemon juice, sugar or anti-scorbutics as herein required, n.e. £20, unless he can prove that the non-compliance was not caused through any inattention, neglect, or wilful default on his part; penalty on master if the lime or lemon juice, and sugar or other anti-scorbutics are not served out as directed, or if entry is not made in the official log, as herein required, n.e. £5, unless he can prove the non-compliance did not arise through any neglect, omission, or wilful default on his part; any other person but the owner or master proved to be in default in any case under this section is liable to a penalty, n.e. £20.

s. 225 WEIGHTS AND MEASURES.—Every master to keep on board proper weights and measures to determine the quantities of the provisions, &c., served out, and to allow the same at the time of serving out such provisions, &c., in the presence of a witness whenever any dispute arises about such quantity, penalty in default, n.e. £10.

s. 226 Board of Trade and Local Boards may appoint Inspectors of Medicines, who are to see that ships are properly provided; if examination prove unsatisfactory, notice to be given to the chief officer of Customs, who is not in such case to grant a clearance without a certificate from the Inspector; ship attempting to go to sea without a clearance may be detained until certificate is produced; ship proceeding to sea without the production of such certificate, the owner, master, or consignee to incur a penalty, n.e. £20.

M.S.A. 1867 s. 5 SELLING, &c., MEDICINES OF BAD QUALITY.—Any person manufacturing, selling or keeping or offering for sale any such medicines or medical stores as aforesaid (M.S.A. 1867 s. 4 p. 587) which are of bad quality, shall for each such offence incur a penalty n.e. £20.

s. 6 SUPPLY OF LIME OR LEMON JUICE IN A B.P.—In any B.P. out of the U.K. the Governor, &c., has power to make regulations concerning the supply within such possession of lime or lemon juice and anti-scorbutics for the use of ships; any juice or anti-scorbutics duly supplied in accordance with such regulations, to be deemed to be fit and proper for the use of ships.

M.S.A. 1854 Pt. III. s. 228 Expenses attendant on illness and death, rules.

M.S.A. 1867 s. 7 Seaman's expenses in case of illness through neglect of owner or master to be paid by them.

s. 8 ILLNESS OF SEAMAN CAUSED BY HIS OWN DEFAULT.—Where a seaman is by reason of illness incapable of performing his duty, and such illness is proved to have been caused by his own wilful act or default, he is not during such time entitled to wages.

s. 10 Rules for medical inspection of seamen.

M.S.A. 1854 Pt. III. s. 229 Expenses, if paid by Consul, to be recoverable from owner.

s. 230 CERTAIN SHIPS TO CARRY MEDICAL PRACTITIONERS.—Every foreign-going ship having 100 persons or more on board to carry as part of her complement a person duly authorized by law to practice as physician, surgeon, or apothecary: penalty on owner in default, £100 for each voyage. Nothing in this section to affect the provisions in the "Passenger Act, 1852" as to *passenger* ships.

M.S.A. 1867 s. 9 Rules to be observed with regard to the accommodation for seamen on board.

M.S.C.A. '68 s. 3 Governors of B.P. abroad may appoint Surveyors of Crew Spaces.

*Power of making complaint.*

M.S.A. 1854 Pt. III. s. 232 Seamen to be allowed to go ashore to make complaint to Justices.

*Protection of Seamen from imposition.*

Sale of and charge upon wages and salvage to be invalid.

*Provisions, Health and Accommodation.*

SURVEY OF PROVISIONS AND WATER ON COMPLAINT BY CREW.—Any three or more of the crew of any British ship may complain to the officer in command of any of H.M. ships, or to any British Consul, any Shipping Master, or Chief Officer of Customs, that the provisions or water for use of the crew are of bad quality, unfit for use, or deficient in quantity, such officer may thereupon examine the same or cause examination to be made; and if on examination such provisions or water are found to be of bad quality and unfit for use, or to be deficient in quantity, the person making the examination to signify the same in writing to the master, master not thereupon providing other proper provisions or water in lieu of such, or not procuring requisite quantity of such signified to be insufficient, or using any provisions or water so signified to be [of bad quality and unfit for use, incurs in each case a penalty, n.e. £20. The officers making or directing the examination to enter a statement of the result in the official log, and send a report to the Board of Trade.

FORFEITURE FOR UNGROUNDED COMPLAINT.—If the officer to whom complaint is made (sec. 221) certifies in his statement that there was no reasonable ground for such complaint, each of the parties complaining to be liable to forfeit to owner from wages a sum n.e. one week's wages.

Allowance for short or bad provisions.

MEDICAL STORES AND ANTI-SCORBUTICS.—Rules to be observed with respect to
67 medicines, medical stores, and anti-scorbutics.

1.—The Board of Trade to issue and cause to be published scales of medicines and medical stores suitable for different ships and voyages, and to prepare or sanction a book or books containing instructions for dispensing the same.

2.—The owners of every ship navigating between the U.K. and any place out of the same to provide and cause to be kept on board a supply of medicines, &c., in accordance with such scale, and also a copy of the said book.

3.—No lime or lemon juice to be deemed fit and proper to be taken on board any such ship for the use of the crew and passengers, unless obtained from a bonded warehouse for, and shipped as, stores; and no lime or lemon juice to be delivered from any such warehouse unless shewn by the certificate of an Inspector appointed by the Board of Trade, to be proper for use on board ship; (certificate to be given upon inspection of a sample, after deposit of the juice in the warehouse) nor unless the juice contains 15 per cent. of proper and palatable proof spirits, to be approved by such Inspector, or by the proper Officer of Customs, and to be added before or immediately after the inspection thereof; nor unless the juice is packed in such bottles, at such time and in such manner, and is labelled in such manner as the Commissioners of Customs may direct; such spirits may be added without payment of duty thereon; the juice when fortified and labelled to be deposited in the warehouse for delivery as ships' stores only, subject to such regulations of the Commissioners of Customs as are applicable to the delivery of ships' stores from the warehouse.

4.—The master or owner of every such foreign-going ship to provide and cause to be kept on board a sufficient quantity of lime or lemon juice from the warehouse, duly labelled as aforesaid, such labels to remain intact until at least 24 hours after the ship has left on her foreign voyage, or a sufficient of two other anti-scorbutics, if any, of such quality, and composed of such materials, and packed and kept in such manner as H.M. by Order in Council may from time to time direct. *Exceptions*: ships bound to European ports and ports in the Mediterranean, also ships or classes of ships bound to ports on the eastern coast of America north of the 35th degree of north latitude, and to any islands or places in the Atlantic Ocean north of the same limit as the Board of Trade may, from time to time exempt from this enactment.

5.—The master of every such ship shall serve, or cause to be served out, the lime or lemon juice with sugar (such sugar to be in addition to any

168 Conveyance of offenders and witnesses to U.K. or some B.P.

169 Inquiry into cause of death on board.

170 Deposition to be received in evidence when witness cannot be produced.

*Registration of and returns respecting Seamen.*

171 Establishment of register office.

172 Register of seamen to be kept.

173 Lists to be made out for all ships, containing certain particulars.

(*Sub-sections 8 & 9 are repealed by the Births and Deaths Registration Act*, 1874, *see* SEA, REGISTRATION OF BIRTHS AND DEATHS AT, *p.* 576.)

174 Lists for foreign-going ships to be delivered to Shipping Master on arrival.

175 Lists to be delivered by home-trade ships half-yearly.

176 Lists to be sent home in case of transfer of ship, and in case of loss.

177 Shipping Masters and other officers to transmit documents to Registrar, who is to produce originals and give copies.

178 OFFICERS OF CUSTOMS TO MAKE RETURNS.—The Collector of Customs at every port in the U.K. on or before the 1st of February, and the 1st of August in every year to transmit to the Registrar General of S. & S. a list of ships registered in such port, and also of all ships whose registers have been transferred or cancelled in such port since the last preceding return.

179 Agreements, indentures, and assignments, on arrival at a foreign port to be deposited with the Consul, and at a colony with the Officer of Customs.

*Official logs, see p.* 357.

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**Selby**, co. York. **An Excise General Warehouse.** Warehouse-keeper, T. G. Hawden.

**Sharpness Point**, co. Gloucester, a tongue of high rocky land projecting from the south bank of the Severn into the river, and rising at its extremity some 20 or 30 feet above high water. Immediately above this point is the original entrance to the Gloucester Canal, the basin of which is sufficiently large to accommodate ships of 1,000 tons burden, but such vessels are unable to pass the lock into the canal. To improve the communication a new entrance has been formed three quarters of a mile lower down the river; here is a lock 320 feet in length, and ample quay and dock accommodation, with railways communicating with the Great Western and Midland lines. Vessels entering the port of Gloucester are boarded at these entrances, and such as are too large to pass the lock, discharge, and the cargoes are carried up the canal in lighters. A large proportion of vessels which proceed to Gloucester, are, in order to enable them to do so, previously lightened here. Sharpness Point is included in the port of Gloucester; *which see.*

**Sheerness**, a harbour and naval station, is situated at the mouth of the Medway, on the Isle of Sheppey, it possesses a fine dockyard, and the harbour is much used as a place of refuge. Sheerness is included in the port of Rochester; *which see.*

**Sherry**, the generic name of a class of Spanish wines shipped from Cadiz: these wines vary in color from a light amber to a deep brown, and in character from the dry Amontillado to the luscious cordial-like Paxareta. The amount of spirit, also, differs considerably, but the average import strength is about 37 o/o of proof spirit, or 21·1 o/o of alcohol. Sherry is imported in butts, hhds., qr. casks, and octaves, and is sold by the standard butt of 108 gallons.

Duty 2s. 6d. per Gallon.
52 Dozen to the Butt.

# SHERRY.

Duty per Butt—108 Gallons...£13. 10s. 0d.
" Hhd.—54 " ... £6. 15s. 0d.
" ¼ Csk.—27 " ... £3. 7s. 6d.

| Cost In Bond. | | Cost Duty Paid. | | | Cost In Bond. | | Cost Duty Paid. | | | Cost In Bond. | | Cost Duty Paid. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Butt. | Gallon. | Butt. | Dozen. | Gallon. | Butt. | Gallon. | Butt. | Dozen. | Gallon. | Butt. | Gallon. | Butt. | Dozen. | Gallon. |
| £. s. d. | | £. s. d. | s. d. | s. d. | £. s. d. | | £. s. d. | s. d. | s. d. | £. s. d. | | £. s. d. | s. d. | s. d. |
| 8 | 1 6 | 21 10 0 | 8 3 | 4 0 | 23 | 4 3 | 36 10 0 | 14 0 | 6 9 | 38 | 7 0 | 51 10 0 | 19 10 | 9 6 |
| 9 | 1 8 | 22 10 0 | 8 8 | 4 2 | 24 | 4 5 | 37 10 0 | 14 5 | 6 11 | 39 | 7 3 | 52 10 0 | 20 2 | 9 9 |
| 10 | 1 10 | 23 10 0 | 9 0 | 4 4 | 25 | 4 8 | 38 10 0 | 14 10 | 7 2 | 40 | 7 5 | 53 10 0 | 20 7 | 9 11 |
| 11 | 2 0 | 24 10 0 | 9 5 | 4 6 | 26 | 4 10 | 39 10 0 | 15 2 | 7 4 | 41 | 7 7 | 54 10 0 | 21 0 | 10 1 |
| 12 | 2 3 | 25 10 0 | 9 10 | 4 9 | 27 | 5 0 | 40 10 0 | 15 7 | 7 6 | 42 | 7 9 | 55 10 0 | 21 4 | 10 3 |
| 13 | 2 5 | 26 10 0 | 10 2 | 4 11 | 28 | 5 2 | 41 10 0 | 16 0 | 7 8 | 43 | 8 0 | 56 10 0 | 21 9 | 10 6 |
| 14 | 2 7 | 27 10 0 | 10 7 | 5 1 | 29 | 5 4 | 42 10 0 | 16 4 | 7 10 | 44 | 8 2 | 57 10 0 | 22 0 | 10 8 |
| 15 | 2 9 | 28 10 0 | 11 0 | 5 3 | 30 | 5 7 | 43 10 0 | 16 9 | 8 1 | 45 | 8 4 | 58 10 0 | 22 6 | 10 10 |
| 16 | 3 0 | 29 10 0 | 11 4 | 5 6 | 31 | 5 9 | 44 10 0 | 17 1 | 8 3 | 46 | 8 6 | 59 10 0 | 22 11 | 11 0 |
| 17 | 3 2 | 30 10 0 | 11 9 | 5 8 | 32 | 5 11 | 45 10 0 | 17 6 | 8 5 | 47 | 8 8 | 60 10 0 | 23 3 | 11 2 |
| 18 | 3 4 | 31 10 0 | 12 1 | 5 10 | 33 | 6 1 | 46 10 0 | 17 11 | 8 7 | 48 | 8 11 | 61 10 0 | 23 8 | 11 5 |
| 19 | 3 6 | 32 10 0 | 12 6 | 6 0 | 34 | 6 4 | 47 10 0 | 18 3 | 8 10 | 49 | 9 1 | 62 10 0 | 24 0 | 11 7 |
| 20 | 3 8 | 33 10 0 | 12 11 | 6 2 | 35 | 6 6 | 48 10 0 | 18 8 | 9 0 | 50 | 9 3 | 63 10 0 | 24 5 | 11 9 |
| 21 | 3 11 | 34 10 0 | 13 3 | 6 5 | 36 | 6 8 | 49 10 0 | 19 0 | 9 2 | 51 | 9 5 | 64 10 0 | 24 10 | 11 11 |
| 22 | 4 1 | 35 10 0 | 13 8 | 6 7 | 37 | 6 10 | 50 10 0 | 19 5 | 9 4 | 52 | 9 8 | 65 10 0 | 25 2 | 12 2 |

## SHERRY—continued.

| Cost In Bond. | | | Cost Duty Paid. | | | | | | | | | Cost In Bond. | | | Cost Duty Paid. | | | | | | | | | Cost In Bond. | | | Cost Duty Paid. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Butt. | Gallon. | | Butt. | | | Dozen. | | Gallon. | | | | Butt. | Gallon. | | Butt. | | | Dozen. | | Gallon. | | | | Butt. | Gallon. | | But. | | | Dozen. | | Gallon. | | | |
| £. | s. | d. | £. | s. | d. | s. | d. | s. | d. | | | £. | s. | d. | £. | s. | d. | s. | d. | s. | d. | | | £. | s. | d. | £. | s. | d. | s. | d. | s. | d. | | |
| 53 | 9 | 10 | 66 | 10 | 0 | 25 | 7 | 12 | 4 | | | 69 | 12 | 9 | 82 | 10 | 0 | 31 | 9 | 15 | 3 | | | 85 | 15 | 9 | 98 | 10 | 0 | 37 | 11 | 18 | 3 | | |
| 54 | 10 | 0 | 67 | 10 | 0 | 26 | 0 | 12 | 6 | | | 70 | 13 | 0 | 83 | 10 | 0 | 32 | 1 | 15 | 6 | | | 86 | 15 | 11 | 99 | 10 | 0 | 38 | 3 | 18 | 5 | | |
| 55 | 10 | 2 | 68 | 10 | 0 | 26 | 4 | 12 | 8 | | | 71 | 13 | 2 | 84 | 10 | 0 | 32 | 6 | 15 | 8 | | | 87 | 16 | 1 | 100 | 10 | 0 | 38 | 8 | 18 | 7 | | |
| 56 | 10 | 4 | 69 | 10 | 0 | 26 | 9 | 12 | 10 | | | 72 | 13 | 4 | 85 | 10 | 0 | 32 | 11 | 15 | 10 | | | 88 | 16 | 4 | 101 | 10 | 0 | 39 | 0 | 18 | 10 | | |
| 57 | 10 | 7 | 70 | 10 | 0 | 27 | 1 | 13 | 1 | | | 73 | 13 | 6 | 86 | 10 | 0 | 33 | 3 | 16 | 0 | | | 89 | 16 | 6 | 102 | 10 | 0 | 39 | 5 | 19 | 0 | | |
| 58 | 10 | 9 | 71 | 10 | 0 | 27 | 6 | 13 | 3 | | | 74 | 13 | 8 | 87 | 10 | 0 | 33 | 8 | 16 | 2 | | | 90 | 16 | 8 | 103 | 10 | 0 | 39 | 10 | 19 | 2 | | |
| 59 | 10 | 11 | 72 | 10 | 0 | 27 | 11 | 13 | 5 | | | 75 | 13 | 11 | 88 | 10 | 0 | 34 | 0 | 16 | 5 | | | 91 | 16 | 10 | 104 | 10 | 0 | 40 | 2 | 19 | 4 | | |
| 60 | 11 | 1 | 73 | 10 | 0 | 28 | 3 | 13 | 7 | | | 76 | 14 | 1 | 89 | 10 | 0 | 34 | 5 | 16 | 7 | | | 92 | 17 | 0 | 105 | 10 | 0 | 40 | 7 | 19 | 6 | | |
| 61 | 11 | 4 | 74 | 10 | 0 | 28 | 8 | 13 | 10 | | | 77 | 14 | 3 | 90 | 10 | 0 | 34 | 10 | 16 | 9 | | | 93 | 17 | 3 | 106 | 10 | 0 | 41 | 0 | 19 | 9 | | |
| 62 | 11 | 6 | 75 | 10 | 0 | 29 | 0 | 14 | 0 | | | 78 | 14 | 5 | 91 | 10 | 0 | 35 | 2 | 16 | 11 | | | 94 | 17 | 5 | 107 | 10 | 0 | 41 | 4 | 19 | 11 | | |
| 63 | 11 | 8 | 76 | 10 | 0 | 29 | 5 | 14 | 2 | | | 79 | 14 | 8 | 92 | 10 | 0 | 35 | 7 | 17 | 2 | | | 95 | 17 | 7 | 108 | 10 | 0 | 41 | 9 | 20 | 1 | | |
| 64 | 11 | 10 | 77 | 10 | 0 | 29 | 10 | 14 | 4 | | | 80 | 14 | 10 | 93 | 10 | 0 | 36 | 0 | 17 | 4 | | | 96 | 17 | 9 | 109 | 10 | 0 | 42 | 0 | 20 | 3 | | |
| 65 | 12 | 0 | 78 | 10 | 0 | 30 | 2 | 14 | 6 | | | 81 | 15 | 0 | 94 | 10 | 0 | 36 | 4 | 17 | 6 | | | 97 | 18 | 0 | 110 | 10 | 0 | 42 | 6 | 20 | 6 | | |
| 66 | 12 | 3 | 79 | 10 | 0 | 30 | 7 | 14 | 9 | | | 82 | 15 | 2 | 95 | 10 | 0 | 36 | 9 | 17 | 8 | | | 98 | 18 | 2 | 111 | 10 | 0 | 42 | 11 | 20 | 8 | | |
| 67 | 12 | 5 | 80 | 10 | 0 | 31 | 0 | 14 | 11 | | | 83 | 15 | 4 | 96 | 10 | 0 | 37 | 1 | 17 | 10 | | | 99 | 18 | 4 | 112 | 10 | 0 | 43 | 3 | 20 | 10 | | |
| 68 | 12 | 7 | 81 | 10 | 0 | 31 | 4 | 15 | 1 | | | 84 | 15 | 7 | 97 | 10 | 0 | 37 | 6 | 18 | 1 | | | 100 | 18 | 6 | 113 | 10 | 0 | 43 | 8 | 21 | 0 | | |

**Shetland Islands**, *see* LERWICK.

## Shields (North), Port of. S.N.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 910 | 263,564 | 6 | 3,968 | 136 | 27,681 | 1282 | 294,206 | 58 | 48,972 | 321 | 39,886 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 400 | 129,564 | 211 | 44,005 | 611 | 173,647 | 1 | 44 | 26 | 9,058 | 27 | 9,102 |

Number of Boats registered under the Sea Fisheries' Act, 1868.....497

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £211,888 | £434,207 | £25,891 |

North Shields, co. Northumberland, a port situated on the north bank of the Tyne, about a mile from the mouth of that river. The river having been deepened, the bar dredged away and the entrance sheltered by piers, access can now be obtained by shipping at all times of the tide. These improvements, besides creating a secure harbour of refuge, are rapidly increasing the trade of the Tyne. Imports: timber, grain, guano, and ores. Exports: coals, chemicals, &c. The building and repairing of both wooden and iron ships are extensively carried on.

**Customs Establishment.**

*Collector and Surveyor*, HENRY LINDSAY.

CLERKS.—*First Class.*—George Rennison. *Second Class.*—George A. Bethell, Wm. M. Rogers, Wm. Eddy. *Extra Clerk.*—C. H. Wheldon.

*Inspector of Waterguard of the Tyne.*—William H. Hinks.

EXAMINING OFFICERS.—*First Class.*—Thomas Stuart. *Second Class.*—Robert Graham, Joseph Windas, John A. Smythe. *Third Class.*—Colin Campbell, Thomas Stribley, S. B. C. Mackwood, John Lobb.

*O.D.O.—First Class.*—E. Shepherd, W. Wilkinson, J. J. Smith, R. Henderson, J. S. Robson, R. H. Bell, W. White. A. Carriline, J. S. Brown, J. S. Bell, T. Hall, J. Tulloch, T. Detchon, W. H. Dickinson, J. Faid, G. Sawyers, W. Smith. *Second Class.*—J. Pinckney, W. Todd, J. C. Boddam, D. John, J. L. Ingham, J. J. Mitchell, G. S. Henderson, T. McMullon, J. Foster, G. B. McKenzie, J. Boyle, T. Morrell, H. Herdman, J. Carter.

CREEKS: Blyth: P.C.O., Wm. Rees—*Examining Officer*, [illegible] craft.

*O.D.O.—Second Class.*—T. Archbell.

Amble; P.C.O., John Graham.

**Bonded Warehouses.**

Three for both wet and dry goods, and six for wet goods only.

## Shields (South), Port of. S.S.S.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 537 | 189,861 | 14 | 1,2087 | 253 | 46,754 | 145 | 69,997 | 29 | 22,730 | [illegible] | 61,1[illegible] |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 205 | 85,572 | 52 | 8,345 | 257 | 93,917 | 1 | 296 | 22 | 8,9[illegible] | 23 | 9,[illegible] |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 46

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £769,293 | £99,551 | £10,[illegible] |

Shields, South, co. Durham, a port on the the south bank of the river Tyne, near to its entrance. More than two-fifths of the whole import cargoes of the Tyne are discharged in Tyne Dock within the limits of this port; and, in consequence of the present dock accommodation being insufficient to provide for the increasing trade, a considerable enlargement is about to be made. Imports: wood, iron, esparto grass, lead and copper ore. Exports: coal, iron and chemicals.

**Customs Establishment.**

*Collector and Surveyor.*—JOHN DICKSON.

CLERKS.—*Second Class.*—William Sumpter, William W. Ridley.

*Writer.*—J. Crear.

EXAMINING OFFICERS.—*Second Class.*—Alexander Cleghorn, William Dobbyn. *Third Class.*—Benjamin Richards, W. C. Young.

*O.D.O.—First Class.*—J. Richardson, A. Elliott, J. Faid, J. Cott. *Second Class.*—W. Purvis, M. Dwyer, W. P. Jefferson.

**Bonded Warehouses.**

Two for Dry Goods.
Seven for Wet Goods.

**Shipping Acts, The Merchant,** *see* MERCHANT SHIPPING ACTS.

**Shipping Offices,** *see* MERCANTILE MARINE OFFICES.

**Ships.**—*Safety and prevention of Accidents.*
*Application.*

The fourth part of the Principal Act to apply to *all British Ships;* and *all*
54 *foreign steam ships carrying passengers between places in the U.K.* to be subject
391 to all its provisions, and also to the same provisions with respect to the certificates of the masters and mates to which British steam ships are subject.

FOREIGN SHIPS.—The regulations contained in table (C) in the schedule
32 to apply to foreign ships within British jurisdiction.

When a foreign country is willing that the regulations for preventing collision contained in table (C), or any provisions of the Act relating to collisions should apply to the ships of such country when beyond British jurisdiction, H.M. by Order in Council may direct that such regulations, &c, shall apply to such ships whether within British jurisdiction or not.

*Unseaworthiness.*

SURVEY OF SUSPECTED SHIPS.—Where the Board of Trade have received a complaint, or have reason to believe that any British ship is by reason of the defective condition of her hull, equipments, or machinery, or by reason of over loading or improper loading, unfit to proceed to sea without serious danger to
73 human life, they may, if they think fit, appoint some competent person or persons to survey such ship, and the equipments, machinery and cargo thereof, and to report thereon the Board. Any person so appointed may, for the purposes of such survey, require the unloading or removal of any cargo, ballast or tackle, and shall have all the powers of an Inspector appointed under the M.S.A. 1854.

Any person who (having notice of the intention to hold such survey) wilfully does or causes to be done any act by which the person appointed to make such survey is prevented from, or obstructed in ascertaining the condition of the ship, her equipments, machinery, and cargo, shall be liable to a penalty n.e. £50. The Board of Trade may, if they think fit, order that any ship be detained for the purpose of being surveyed under this section, and thereupon any Officer of Customs may detain such ship until her release be ordered either by the Board of Trade, or by any Court to which an appeal is given under this Act.

Upon the receipt of the report of the person making such survey, the Board may, if in their opinion the ship cannot proceed to sea without serious danger to human life, make such further order as they may think requisite as to the detention of the ship, or as to her release, either absolutely or upon the performance of such conditions with respect to the execution of repairs or alterations, or the unloading or reloading of cargo, as the Board may impose. They may also from time to time vary or add to such order.

A copy of any such order and of the report upon which it was founded, and also of any variation, &c., to the order, shall be delivered as soon as possible to the owner or master of the ship to which it relates.

When a ship has been detained under this section she shall not be released by reason of her British register having been closed.

COSTS OF SURVEY.—Upon the survey of a ship under this Act if she is reported, having regard to the service for which she is intended, unfit to proceed to sea without serious danger to human life, the expenses of the survey are to be paid by the owner to the Board of Trade, and may be recovered by the Board in the same manner as salvage.

If she is not reported to be unfit to proceed to sea, having regard to the nature of the service for which she was intended, the Board of Trade is liable to pay compensation to any person for any loss or damage which he may have sustained by the detention of the ship, or otherwise in respect of such survey.

Where a complaint has been made to the Board of Trade that a ship is not fit to proceed to sea, they may, if they think fit, before ordering a survey of the ship, require the complainant to give or provide such security as they may think sufficient for the cost of survey, and of the compensation to which they may be liable.

Where a ship has been surveyed under this Act in consequence of a complaint made to the Board of Trade, if upon such survey it shall appear that such complaint was made without reasonable cause, the expenses incurred by the Board for the survey or for compensation (if any) shall be recoverable by the Board from the complainant.

All moneys paid by the Board of Trade for the survey or detention of a ship under this Act are (except such as are recovered from the complainant, as herein provided) to be paid by moneys provided by Parliament.

- 14 APPEAL.—If the owner is dissatisfied with the order of the Board of Trade, made upon such survey, he may appeal to any of the following Courts having jurisdiction in the place where the ship was surveyed:—

In England, to any Court having Admiralty jurisdiction:
In Ireland, to any Court having jurisdiction under the Court of Admiralty (Ireland) Act, 1867:
In Scotland, to the Court of the Sheriff of the County.

The Court may, upon such application, if they think fit, appoint one or more competent persons to survey the ship anew, such surveyor to have all the powers of the Board of Trade surveyor. The new survey to be made in the presence of a person or persons appointed respectively by the Board of Trade or shipowner, if either so require.

The Court may order the detention or release of the ship, or the payment of any costs or damages occasioned by her detention, or by the original or new survey, &c.

Where an application is made under this section to a County Court, or in Ireland to a Local Court, the matter of application to be deemed an Admiralty cause within the meaning of the County Courts' Admiralty Jurisdiction Act, 1868, and the Court of Admiralty (Ireland) Act, 1867.

M.S.A. 1875 s. 1 This Act continues in force till Oct. 1, 1876

DETENTION OF UNSEAWORTHY SHIPS.—APPOINTMENT OF INSPECTORS.—The Board of Trade may forthwith and from time to time by special order appoint a sufficient number of fit and proper persons, from their own staff or otherwise, to be officers having authority to detain unseaworthy ships.

Any such officer having reason to believe, upon inspection or otherwise, that any British ship is by reason of the defective condition of her hull, equipments, or machinery, or by reason of unloading or improper loading, unfit to proceed to sea without serious danger to human life, may order that the ship be detained for the purpose of being surveyed.

Such order to have the same effect as if it were an order of the Board of Trade under sec. 12 M. S. Act, 1873. (*See p.* 595.)

For the purpose of ascertaining whether a British ship is fit to proceed to sea, any such officer may go on board the ship and inspect the same, or any part thereof, or any of the machinery, boats, equipments, or other articles on board thereof, not unnecessarily detaining her from proceeding on her voyage, any persons wilfully impeding him in the execution of his duty to be liable to the same penalties, &c., as if the officer were an Inspector appointed under the M. S. Act, 1854.

Any such officer ordering detention of a ship, to forthwith report his proceedings to the Board of Trade.

Such officers to be remunerated as the Treasury may direct, and out of moneys to be provided by Parliament.

s. 2 SHIPS TO BE DETAINED ON COMPLAINT OF CREW.—Whenever a complaint is made to the Board of Trade or to any such officer (*see section last quoted*) by one-fourth of the seamen belonging to any British ship, that the ship is by reason of the defective condition of her hull, equipments, or machinery, or by reason of overloading or improper loading, unfit to proceed to sea without serious danger to human life, it shall be the duty of the Board or officer, as the case may be, if the complaint is made within time sufficient for that purpose before the sailing of the ship, without requiring any security for the payment of costs and expenses, to take proper steps for ascertaining whether the ship ought to be detained for the purpose of being detained under the M. S. Act, 1873 (*see ss.* 12 *&* 13 *p.* 595.)

s. 3 CARGO OF GRAIN.—From and after the 1st October, 1875, no cargo of which more than one-third consists of any kind of grain, corn, rice, paddy, pulse, seed,

nuts, or nut kernels, shall be carried on board any British ship, unless such grain, &c., &c., be contained in bags, sacks, or barrels, or secured from shifting by boards, bulkheads or otherwise. Not to apply to any grain shipped previous to the 1st October, 1875.

Penalty on Master for contravention of the provisions of this section, n.e. £200.

PENALTIES ON SENDING UNSEAWORTHY SHIPS TO SEA.

1.—Every person who sends a ship to sea in such unseaworthy state that the life of any person would be likely to be thereby endangered, and the managing owner of any British ship so sent to sea from any port in the U.K., shall be guilty of a misdemeanor, unless he prove that he used all reasonable means to ensure her being sent to sea in a seaworthy state, or prove that her going to sea in such unseaworthy state was, under the circumstances, reasonable and justifiable; and, for the purpose of giving such proof, such person may give evidence in the same manner as any other witness:

2.—Every person who attempts or is party to any attempt to send to sea any ship in such unseaworthy state that the life of any person would be likely to be thereby endangered, shall be guilty of a misdemeanor, unless he give such proof as aforesaid, and for the purpose of giving such proof such person may give evidence as aforesaid:

3.—Every master of a British ship who knowingly takes the same to sea in such unseaworthy state that the life of any person would be likely to be thereby endangered shall be guilty of a misdemeanor, unless he prove that her going to sea in such unseaworthy state was, under the circumstances, reasonable and justifiable, and for the purpose of giving such proof such person may give evidence as aforesaid:

4.—The owner of every British ship shall from time to time register at the Custom House of the port in the U.K. at which such ship is registered the name of the managing owner of such ship, and if there be no managing owner, then of the person to whom the management of the ship is entrusted by and on behalf of the owner; and in case the owner fail or neglect to register the name of such managing owner or manager as aforesaid he shall be liable, or if there be more owners than one, each owner shall be liable in proportion to his interest in the ship, to a penalty n.e. in the whole £500 each time that the said ship leaves any port in the U.K., after the 1st November, 1875, without the name being duly registered as aforesaid:

5.—The term "managing owner" in sub-section one shall include every person so registered as managing owner or as having the management of the ship for and on behalf of the owner:

6.—No prosecution under this section shall be instituted except by or with the consent of the Board of Trade:

7.—No misdemeanor under this section shall be punishable upon summary conviction.

DECK LINES.—Every British ship, on or before the 1st November, 1875, to be permanently and conspicuously marked with lines of not less than 12 inches in length, and 1 inch in breadth, painted longitudinally on each side amidships, or as near thereto as is practicable, and indicating the position of each deck which is above water.

The upper edge of each of these lines to be level with the upper side of the deck plank next the waterway at the place of marking.

The lines to be white or yellow on a dark ground, or black on a light ground.

All British ships registered after the 1st November, 1875, to be marked before registry.

Any British ship not within a British port of registry at any time before the 1st November, 1875, to be marked within a month after her next return to a British port of registry.

*Exemptions.*—Coasting vessels, fishing vessels, and pleasure yachts.

STATEMENT OF LOAD-LINE.—

s. 6

1.—From and after the 1st November, 1875, the owner of every British ship shall, before entering his ship outwards from any port in the U.K. upon any voyage for which he is required so to enter her, or if that is not practicable, as soon after as may be, mark upon each of her sides amidships, or as near thereto as is practicable, in white or yellow on a dark ground, or in black on a light ground, a circular disc, twelve inches in diameter, with a horizontal line eighteen inches in length, drawn through its centre:

2.—The centre of this disc shall indicate the maximum load-line in salt water to which the owner intends to load the ship for that voyage:

3.—He shall also, upon so entering her, insert in the form of entry delivered to the Collector or other Principal Officer of Customs, a statement in writing of the distance in feet and inches between the centre of this disc and the upper edge of each of the lines indicating the position of the ship's deck which is above that centre:

4.—If default is made in delivering this statement in the case of any ship, any officer of Customs may refuse to enter the ship outwards:

5.—The master of the ship shall enter a copy of this statement in the agreement with the crew before it is signed by any member of the crew, and no Superintendent of any Mercantile Marine Office shall proceed with the engagement of the crew until the entry is made:

6.—The master of the ship shall also enter a copy of this statement in the official log book:

7.—When a ship has been marked as by this section required, she shall be kept so marked until her next return to a port of discharge in the U.K.

s. 7

PENALTY FOR OFFENCES IN RELATION TO MARKS ON SHIPS.—Any owner or master of a British ship who neglects to cause his ship to be marked as by this Act required, or to keep her so marked, and any person who conceals, removes, alters, defaces, or obliterates, or suffers any person under his control, &c., &c., any of the said marks, except for the purpose of escaping capture by an enemy, shall for each offence incur a penalty n.e. £100.

For inaccuracy, likely to mislead, in any of the marks, penalty on owner, n.e. £100.

s. 8

ACTION AGAINST THE BOARD OF TRADE.—Where a claim for compensation under the M. S. Act, 1873 (*see* COSTS OF SURVEYS *s.* 13 *p.* 595) is made against the Board of Trade, and liability to pay compensation or the amount thereof is in dispute proceedings may be taken against the Board of Trade by action against the Principal Secretary thereof.

s. 9

LIABILITY OF OWNER FOR SEAWORTHINESS OF SHIP.—In every contract of service, express or implied, between the owner of a ship and the master or any seaman thereof, and in every instrument of apprenticeship whereby any person is bound to serve as an apprentice on board any ship, there shall be implied, notwithstanding any agreement to the contrary, an obligation on the part of the owner of the ship to the master, seaman, or apprentice, that the owner of the ship, his agents and servants, shall use all reasonable efforts to insure the seaworthiness of the ship for the voyage at the commencement thereof, and to keep her in a seaworthy condition during the voyage.

Provided that nothing in this section shall make the owner of a ship liable for the death of or any injury to a master, seaman, or apprentice belonging to any ship when caused by the wrongful act, neglect, or default of a seaman or apprentice belonging to the same ship, in any case where he would not otherwise be so liable.

37 & 38 V. c. 51 s. 5

CABLES AND ANCHORS MAY BE TESTED.—Whenever any ship is surveyed or detained by the Board of Trade under the M.S. Act, 1873, on the ground of alleged unseaworthiness, the Board may direct an inquiry into the condition of the cables and anchors, and if they have not been tested according to the Chain Cables and Anchors Acts, 1864 to 1874, may make such further order as they may think requisite previous to her release. (*Chain Cables and Anchors Act*, 1874.)

SHIPS' DRAUGHT OF WATER TO BE RECORDED.—The Board of Trade may appoint any person to record in such manner as they think fit, the draught of water of any sea-going ship, as shewn on the scales on her stem and stern posts, upon her leaving any dock, wharf, port or harbour for the purpose of proceeding to sea: and such record, if produced by the Board of Trade to be evidence.

The master of every British sea-going ship upon her leaving any dock, wharf, &c., for the purpose of proceeding to sea, to record her draught of water in the official log book (if any), and to produce such record to the principal officer of Customs, whenever required by him to do so: penalty for default, n.e. £20.

PARTICULARS OF RECORD OF DRAUGHT OF WATER.—The record of the draught of water required under section 5 of M.S. Act, 1871 (*last before quoted*) shall in addition to the particulars thereby required, specify the extent of her clear side in feet and inches. The term "clear side" means the height from the water to the upper side of the plank of the deck from which the depth of hold as stated in the register is measured, and the measurement of the clear side is to be taken at the lowest part of the side.

Every master of a sea-going ship shall, upon the request of any person appointed to record the ship's draught of water, permit such person to enter the ship and to make such inspections and to take such measurements as may be requisite for the purpose of such record: penalty for obstruction, n.e. £5.

*Regulations for preventing Collisions at Sea.*

Regulations contained in table (C) in the schedule of this Act to come into operation: H.M. may, by Order in Council, on the joint recommendation of the Admiralty and the Board of Trade, annul or modify any of such regulations, or make new regulations.

The following foreign countries have adopted these regulations. (*See M.S. Act*, 1862, *s.* 58, *p.* 595.)

| | | |
|---|---|---|
| AUSTRIA. | HANOVER. | PERU. |
| ARGENTINE REPUBLIC. | HAWAIIAN ISLANDS. | PORTUGAL. |
| BELGIUM. | HAYTI. | PRUSSIA. |
| BRAZIL. | ITALY. | RUSSIA. |
| BREMEN. | LUBECK. | SCHLESWIG. |
| CHILE. | MECKLENBURG SCHWERIN | SPAIN. |
| DENMARK. | MOROCCO. | SWEDEN. |
| EQUATOR (REPUBLIC OF.) | NETHERLANDS. | TURKEY. |
| FRANCE. | NORWAY. | UNITED STATES. |
| GREECE. | OLDENBURG. | URUGUAY. |
| HAMBURG. | | |

Regulations to be published.

Owners and masters bound to obey them.

Breaches of regulations to imply wilful default of person in charge.

Liability for infringment of regulations in cases of collision.

Inspection for enforcing regulations.

Rules for harbours under Local Acts to continue in force.

In harbours and rivers where no such rules exist they may be made.

DUTIES OF MASTERS IN CASE OF COLLISION.—In every case of collision between two vessels it shall be the duty of the master or person in charge of each vessel, if and so far as he can do so without danger to his own vessel, crew, and passengers (if any), to stay by the other vessel, until he has ascertained that she has no need of further assistance, and to render to the other vessel, her master, crew, and passengers (if any), such assistance as may be practicable and as may be necessary in order to save them from any danger caused by the collision, and also to give the master or person in charge of the other vessel the name of his own vessel, and of her port of registry, or of the port or place to which she belongs, and also the names of the ports and places from which and to which she is bound.

If he fail so to do, and no reasonable cause for such failure is shewn, the collision shall, in the absence of proof to the contrary, be deemed to have been caused by his wrongful act, neglect, or default.

Every master or person in charge of a British vessel who fails, without reasonable cause, to render such assistance or give such information as aforesaid, shall be deemed guilty of a misdemeanour, and if he is a certificated officer an inquiry into his conduct may be held, and his certificate may be cancelled or suspended.

*Build and Equipment of Steam Ships.*

M.S.A. '54 IV. s. 301 — Equipment of steam ships: safety valve, compasses to be adjusted, fire hose, signals, shelter for deck passengers.

s. 302 — Penalty for improper weight on safety valve.

*Survey of Passenger Steamers.*

s. 303 — DEFINITION OF "PASSENGERS" AND "PASSENGER STEAMER." For the purposes of this Act with respect to surveys and certificates of passenger steam ships, the word "passengers" to be held to include any person carried in a steam ship, other than the master and crew and the owner, his family and servants; and the expression "passenger steamer" to be held to include every British steam ship carrying passengers to, from, or between any place or places in the U.K., excepting steam boats working in chains, commonly called steam bridges.

M.S.A. '72 s. 8 — Passenger steamers to be surveyed once in every year.

M.S.A. '54 t IV. s. 305 — Board of Trade to appoint Surveyors, and to fix their remuneration.

M.S.A. '73 s. 30 — Fees in respect of surveys, &c.

M.S.A. '72 s. 13 — SURVEYORS.—All duties in relation to the survey and measurement of ships under the M.S. Acts to be performed by the Surveyors appointed under the Fourth Part of the M.S. Act, 1854, in accordance with such regulations as may from time to time be made by the Board of Trade.

M.S.A. '54 Pt. IV. s. 306 — Surveyors to have power to inspect.

s. 307 — Board of Trade to regulate mode of making surveys.

s. 308 — Penalty on Surveyors receiving fees unlawfully.

M.S.A. '72 s. 15 — Penalty on Emigration Surveyor receiving gratuity.

M.S.A. '54 Pt. IV. s. 309 — Survey of passenger steamers.

M.S.A. '62 s. 12 — DECLARATION AS TO ENGINEERS.—The declaration required to be given by the Engineer Surveyor (*s. 309, last quoted*) shall in the case of a ship required by this Act to have a certificated engineer, contain, in addition to the statements in the section 309 mentioned, a statement that the certificate of the engineer or engineers are such as are required by this Act.

M.S.A. '54 Pt. IV. s. 310 — Transmission of declarations to the Board of Trade—penalty for delay.

s. 311 — Times appointed for surveys and transmissions of declarations.

M.S.A. '62 s. 34 — SURVEYS OF PASSENGER STEAMERS.—Notwithstanding anything in sec. 311 of Principal Act (*section last quoted*) it is not necessary for the surveys of passenger steamers to be made in the months of April and October; but no declaration is to be given by any Surveyor under the Fourth Part of the said Act for a period exceeding six months, and no certificate issued by the Board of Trade is to remain in force for more than six months from the date thereof.

M.S.A. '54 Pt. IV. s. 312 — Board of Trade to issue certificates.

s. 313 — Issue and transmission of certificates.

s. 314 — Fees to be paid for certificates.

s. 315 — How long certificates to continue in force.

s. 316 — Board of Trade may cancel certificates and require fresh declarations.

s. 317 — Copy of certificate to be placed in conspicuous part of ship.

s. 318 — Ship not to proceed on her voyage without certificate.

s. 319 — Penalty for carrying passengers in excess of numbers specified in certificate.

s. 320 — Forgery of certificate, a misdemeanor.

s. 321 — Surveyors to make returns of the build and other particulars of steam ships and owners to give information for that purpose.

*Misconduct by Passengers in Steamers.*

52 Penalties on drunken or disorderly passengers:—on molesting passengers:—on persons forcing their way on board the ship when full:—on persons refusing to quit the ship when full:—for avoiding payment of fares.

Penalty for injuring steamer, or molesting crew.

Manner of apprehending offenders.

54 & 324 PERSONS REFUSING TO GIVE THEIR NAME AND ADDRESS.—Any person having committed any of the offences mentioned in the two last preceding sections, or either of them, and refusing on the application of the master of the ship, or of any other person in the employ of the owner thereof, to give his name and address or giving a false address, incurs a penalty, n.e. £20, to be paid to the owner.

Power to refuse or remove passengers who are drunk or misconduct themselves.

*Accidents.*

Accidents to steam ships to be reported to the Board of Trade.

73 Notice to be given of apprehended loss of ship.

54 & 328 COLLISION TO BE ENTERED IN OFFICIAL LOG.—In every case of collision, in which it is practicable so to do, the master immediately after the occurence to cause a statement thereof, and of the circumstances under which the same occurred to be entered in the official log book (if any), such entry to be signed by the master, and also by the mate or one of the crew. Penalty in default n.e. £20.

*Carrying dangerous goods.*—*See* DANGEROUS GOODS, *p.* 136.

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## Shoreham, Port of. S.M.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 241 | 20,270 | 7 | 642 | 382 | 59,525 | 195 | 13,460 | 5 | 408 | 52 | 2,290 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 158 | 33,047 | 3 | 1,342 | 161 | 34,389 | 4 | 544 | .. | .. | 4 | 544 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....324

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £201,588 | £5,493 | £5,770 |

Shoreham, co. Sussex, a port situated at the head of a deep bay midway between the headlands of Selsey Bill and Beachy Head. The coast for a distance of 16 miles is included within the limit of the port, which thus embraces Brighton on the east and

Worthing on the west. The depth of water over the bar of the harbour varies from 15 to 21 feet. The harbour is divided into two arms, the eastern, a locked canal, runs parallel with the coast line, and extends to within a short distance of Brighton, and there terminates with a floating dock; the western arm leads to the wharf and warehouses belonging to the L. B. & S. C. R. Company, and to Shoreham. Imports: timber from the Baltic, grain from the Mediterranean, butter, cheese, eggs and agricultural produce from France and Holland. The exports are inconsiderable. There is a large coasting trade in coal, both from the north of England and from Wales.

### Customs Establishments.

*Collector and Surveyor.*—THOMAS L. STAPLEDON.

CLERK (*Second Class*) AND EXAMINING OFFICER.—David Pilmore.

EXAMINING OFFICER.—*Third Class.*—William T. Streader.

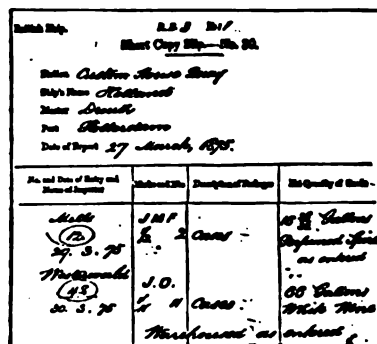
*O.D.O.—Second Class.*—R. M. Fieldgate, R. R. Wood, W. Tugner, D. Wingfield, H. Moore.

### Bonded Warehouses.

There are two warehouses for wines and spirits at Shoreham, and four at Kingston, at the mouth of the harbour, at the latter place there is also a warehouse for dry goods in general.

## Short Copies.

These documents are brief abstracts of the particulars of goods landed under the authority of warehousing entries.


British Ship. R.S.J. Bof.
Short Copy Ship—No. 30.
Master Dowell
Port Whitehaven
Date of Report 27 March, 1878.

| No. and Date of Entry and Name of Importer | Marks and Nos. | Description of Packages | Nature and Quantity of Goods |
|---|---|---|---|
| Malt (12) 29. 3. 78 | J.M.F. 1 2 | Casks | 10 H. Gallons Proof Spirit as entered |
| Mediterranean (45) 30. 3. 78 | J.O. 1 11 | Casks | 60 Gallons White Wine |
| | Warehoused as entered | | |
| | N. Andrews Examiner 1. 4. 78. | | |

In London, short copy slips serve to supply both the Statistical and the Jerquing Departments with information, and are in the form herein shewn; short copies from the out-ports afford information only to the Statistical Department and the marks and numbers of the goods are not noted.

The Board by their General Order, No. 118, 1871, direct,—

118 / 71 That the slip for each entry be made out by the Examining Officer at the time of making up the entry, or as soon after as may be possible, and delivered to the Registrar:

That the respective slips be at once forwarded by the Registrar to the Statistical Department, from whence, after being used, they are to be sent to be checked by the Controller of Accounts:

That the Controller of Accounts give immediate notice to the Statistical Department of any inaccuracy that may be detected therein, and that, after comparison in the Department of the Controller of Accounts, they be forwarded by that officer to the Jerquer:

That the short copy slip for any one entry be not detained for the slips for other entries, but be made out as soon as the account of the goods landed under such entry is completed, and if the accounts of more entries than one are made up at the same time, one slip may be made to include all such entries, if it can be done without delay:

That where the completion of the landing account is likely to be delayed for the appropriation of a few packages, or for sweepings, a short copy slip be made out and forwarded for the packages then weighed—a note being made of the fact that certain packages or sweepings have not been brought to account—for which packages or sweepings a further or second short copy slip is to be forwarded at the completion of the account:

That in London where there are several marks in an entry, the weight of the packages of each mark need not be specified in the short copy slip, but only the total net weight of the whole quantity; and,

That to prevent inaccuracies in the statistics, whenever duplicate entries are passed for the same goods, whether free or dutiable, care be taken that immediate notice thereof be given to the Statistical Department, either in the shape of a short copy slip for a warehousing entry, or as a memorandum in the case of free goods, stating that one of such entries is a duplicate and has not been acted upon.

The Board desire to call the attention of the officers in London and of the Collectors at the out-ports to the necessity of furnishing the short copy slips with the utmost expedition, and rely upon their using their best endeavours to effect that object.

All bonded goods under stop, except when detained only for perfect entry to be made, should be entered in the stop book, and the fact of such entry having been made, and also the folio of the stop book should be noted on the short copy slip. The Registrars are held responsible that goods under detention are entered in the stop books and noted on the short copies, and the Controllers of Accounts' Clerks who check the short copies with the landing books are likewise responsible that packages not reported or not entered are noted as being entered in the stop books.

Short copy slips for goods warehoused at wharves under the control of the Controller of Accounts, Legal Quays, are to be examined, checked with the entry, and forwarded daily to the

the Statistical Office by the Registrars at the London and St. Katharine Docks for all wharves attached to those stations, by the Registrar at the depôt for all sufferance wharves on the south side of the river, and by the Registrar, Legal Quays, for all wharves on the north side of the river above the Tower. The short copy slips, having been carried to account in the Statistical Office, are to be forwarded direct to the Jarquer.

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**Signals,** *see* WRECKS.

**Silloth,** co. Cumberland, a small harbour situated near the entrance of the Solway Firth. Imports: grain, timber, bones and sulphur pyrites. It is included in the port of Carlisle; *which see.*

## Skibbereen, Port of. S.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 6 | 1,539 | 3 | 1,028 | 261 | 17,148 | 4 | 740 | 1 | 445 | 20 | [illegible] |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 21 | 661 | 1 | 28 | 22 | 689 | 1 | 38 | .. | .. | 1 | 38 |

Number of Boats registered under the Sea Fisheries' Act, 1868. .....[illegible]

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £19,514 | .. | £267 |

Skibbereen, co. Cork, a port situated on the river Ilen, about eight miles from the sea. The principal imports are corn and timber. Although the trade is small and consequently the revenue inconsiderable, this supplies one of many instances of places where the collection of Revenue forms but a very small portion of the labors devolving on the Customs Officers. Attached to this port are some 300 miles of coast, and the intricate and onerous duties connected with the receiving, disposing of and accounting for the salvage from the wrecks which unhappily are continually occurring on this exposed and dangerous coast, constitute but one of several offices committed to the Officers of the Revenue.

Another extraneous duty is the registration of sea fishing vessels, of which it will be observed there are more than 700. Nor should it be forgotten that the difficulties of such work are in no slight degree enhanced by having to deal with a sea-faring population, extremely unlettered. It requires but the slightest acquaintance with such facts to show the absurdity and "unveracity" of the grievance-mongers who charge to the cost of the collection of the Revenue the expenses of the Customs Establishment.

**Customs Establishment.**

*Superintendent.*—GEORGE WOOD.

*O.D.O.—Second Class* (Second Officer).—R. Grainger.

CREEK: Bantry; P.C.O., Edmund Delany.

**Two Bonded Warehouses.**

## Sligo, Port of. S.O.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 85 | 12,874 | 17 | 5,760 | 888 | 52,516 | 9 | 3,929 | 14 | 4,290 | 829 | 40,765 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 17 | 2,062 | 5 | 783 | 22 | 2,845 | .. | .. | 1 | 49 | 1 | 49 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 588

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £173,344 | £547 | £25,737 |

Sligo, co. Sligo, a port in the north-west of Ireland, situated at the head of a bar of the same name. Imports: grain, flour and timber. The foreign exports are inconsiderable, but provisions are extensively exported to England and Scotland. Improvements are being effected in the harbour, and the trade, both home and foreign is increasing.

**Customs Establishment.**

*Collector and Surveyor*, LEWIS EVANS.

CLERK.—*Second Class.*—William Muir.

EXAMINING OFFICER (*Third Class*) AND CLERK.—Ephraim Taylor.

*O.D.O.—(Third Class.)*—Michael Caffrey, J. Kerins, P. J. Hennessy.

CREEK: Donegal, P.C.O., James Greer.

**Five Bonded Warehouses.**

## Smuggling.

### Restrictions on small craft:—Search:—Seizures, &c.:—



### Offences by and penalties attaching to persons—



### Compensations and Rewards—

## RESTRICTIONS ON SMALL CRAFT.

**1.—Regulations for small vessels and boats.**—The Commissioners of Customs may make such general regulations as they deem expedient in respect of vessels and boats n.e. 100 tons burden, for the purpose of prescribing, with reference to the tonnage, build, or description of such vessels or boats, the limits within which the same may be employed, the mode of navigation, the manner in which such vessels, &c., shall be so employed, and, if armed, the number and description of arms, the quantity of ammunition, and such other terms, &c., as the Commissioners may think fit, and may revoke the same, &c.

Boats used contrary to such regulations are liable to forfeiture.

**2.—Regulations of the Board under the above authority;**

1.—Vessels under 15 tons burthen, and open boats, are limited to a distance of four leagues seaward from the coast between the North Foreland and Beachy Head; and eight leagues seaward from any other part of the coast of the United Kingdom.

2.—Open and half-decked vessels above 15 tons are limited to four leagues seaward from the coast between the North Foreland and Beachy Head, and 12 leagues seaward from any other part of the coast of the United Kingdom.

3.—Decked vessels and boats under 40 tons are limited to four leagues seaward from the coast, between the North Foreland and Beachy Head; and twelve leagues seaward from any other part of the coast of the United Kingdom, except those parts of the coasts of England and Ireland which lie opposite to each other.

4.—Vessels under 100 tons are not to carry arms for resistance, nor more than one carriage or swivel gun, without shot, for distress signals, nor more than two muskets or fowling-piece for every five men.

5.—Vessels under 40 tons, belonging to the Channel Islands, are limited only northward, in which direction they are not to exceed four leagues from the Caskets.

6.—Manx vessels under 40 tons are limited to eight leagues seaward from the Island.

These regulations do not apply to any steam vessels, nor to boats belonging to vessels whilst employed as such; nor to vessels employed in pleasure, and not for hire, nor to vessels *bonâ fide* employed in fishing or assisting ships in distress, beyond the prescribed limits, provided it appear to the Commissioners or Collector of Customs that the vessels were so employed and that the master and owners are men of good character.

7.—No extension of the limits is allowed unless on special application from the owner to the Commissioners, showing the ground and object thereof; whereupon, if the Commissioners or Collector consider the grounds of the application reasonable, and that (having regard to the general character of the owners and master, and other special circumstances) any extension may properly be conceded, a special licence will be granted for such time and under such conditions as they see fit.

8.—When any vessel is required, in case of emergency, to carry Government Messengers and despatches on Her Majesty's service to the opposite coasts of the continent of Europe from Dover, Folkstone, or other approved ports, the Collector or other duly authorized officer, being satisfied of the facts, may grant a pass for that purpose, indorsing thereon the object of the voyage, place of destination, and intended time of departure; and the master, immediately on his return, is to deliver to the Collector or officer at the place of arrival, the pass indorsed with a certificate under the hand of the Messenger conveyed, or of the party who received the despatch, of the time of landing or delivery, shewing that the object of the voyage has been carried out within a reasonable time.

NOTICE.—Any breach of these regulations involves the forfeiture of the vessel.

**3.—Special licences for small vessels, &c.**—The Commissioners of Customs may, *if they think fit*, grant special licences in respect of vessels or

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those at which they were granted, are to be transmitted to t
vessels or boats belong.

C.C.A. s. 203

**4.—Licensed vessels engaging in smuggl**
vessel or boat is used in the importation, landing, removal, o
of any uncustomed or prohibited goods, goods to be forfeite
master each to pay a penalty equal to the value of the vessel o

s. 204

**5.—Channel Islands.**—All the regulations made b
of Customs to extend to the CHANNEL ISLANDS; which see, p

**6.—Flags for vessels on the preventive ser**
ployed on the preventive service to wear a pendant with a red
crown inscribed thereon, at the upper part next the mast; an
red jack, with a union jack in a canton at the upper corner t
and with a royal crown described in the centre of the red jac

s. 206

**7.—Name on ships' boats.**—Boats belonging to a
the name of the ship and of the port to which she belongs
stern, and the master's name within side the transom, in wh
letters, two inches in length, on a black ground. Penalty for

s. 207

**8.—Name on other boats.**—The owner to cause the na
name of the place to which the boat belongs, to be painted upon
in white or yellow Roman letters, two inches in length,
penalty for default, forfeiture. The word "boat" in the befor
is to be deemed to mean, apply to and include any vessel or b
partially decked, or open, not being of the burden of 100 tons
to any ship. [*By the Sea Fisheries Act*, 31 *&* 32 *V. c.* 45, sec
*to any boat registered under that Act.*]

30 & 31 V. c. 83 s. 20

C.C.A. s. 208

**9.—Secret places in vessels.**—All *British* ships an
bulk heads, false bows, double sides or bottoms, or any secre
whatsoever, adapted for the purpose of concealing goods, or h
or device adapted for the purpose of running goods, to be forf
ships or boats coming into any port in the U.K. having on bo
prohibited goods concealed in false bulkheads, &c., or in any sec
in such ships, &c., to be forfeited.

s. 209

**10.—Illegal unshipment of goods.**—If any dut
unshipped from any ship or boat in the U.K. (Customs or ot
first paid or secured), or if any *prohibited* shall be imported

into the U.K., shall be found or discovered to have been concealed in any manner on board any ship or boat within the limits of any port of the U.K., or shall be found either before or after landing to have been concealed in any manner on board any such ship or boat, within such limits aforesaid, then such goods shall be forfeited, together with any goods which shall be found packed with or used in concealing them.

**13.—Restricted goods to be deemed run.**—All goods the importation of which is in any way restricted, and which are of a description admissible to duty, found or seized in the U.K. under Customs or Excise Laws, to be deemed and taken as goods liable to and unshipped without payment of duties, unless the contrary is proved.

**14.—Certain vessels found within certain distances of the coast with certain goods on board forfeited.**—If any ship or boat
7.
5 belonging wholly or in part to Her Majesty's subjects, or having half the persons on board subjects of Her Majesty, shall be found or discovered to have been within four leagues of that part of the coast of the United Kingdom which is between the North Foreland on the coast of Kent and Beachy Head on the coast of Sussex, or within eight leagues of any other part of the coast of the United Kingdom, or if any foreign ship or boat having one or more subjects of Her Majesty on board shall be found or discovered to have been within three leagues of the coasts of the United Kingdom, or if any foreign ship or boat shall be found or discovered to have been within one league of the coast of the United Kingdom, or if any ship or boat shall be found or discovered to have been within one league of the Channel Islands, any such ship or boat so found or discovered, having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner, any spirits, not being in a cask or other vessel capable of containing liquids of the size or content of twenty gallons at the least, or any tea exceeding six pounds weight in the whole, or any tobacco or snuff not being in a cask or a whole and complete package containing eighty pounds weight of tobacco or snuff at the least, or any tobacco stalks, tobacco stalk flour, snuff work, or any cordage or other articles adapted and prepared for slinging or sinking small casks, or any casks or other vessels whatsoever of less size or content than twenty gallons of the description used for the smuggling of spirits, then and in every such case the said spirits, tea, tobacco, snuff, tobacco stalks, tobacco stalk flour, and snuff work, together with the casks or packages containing the same, and the cordage or other articles, casks, and other vessels of the description aforesaid, and also the ship or boat, shall be forfeited.

**15.—Vessels arriving with illegal packages of spirits or tobacco.**—If any ship or boat shall be found or discovered to have been within any port, bay, harbour, river, or creek of the United Kingdom or the Channel Islands, having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner, any spirits, not being in a cask or other vessel capable of containing liquids of the size or content of twenty gallons at the least, or any tobacco or snuff, imported contrary to the prohibitions and restrictions contained in this or any other Acts relating to the Customs, or any tobacco stalks, tobacco stalk flour, or snuff work, every such ship or boat, and such spirits, tobacco, snuff, tobacco stalks, tobacco stalk flour, and snuff work shall be forfeited; but if it shall be made to appear to the satisfaction of the Commissioners of Customs that such spirits, tobacco, &c., were on board without the knowledge or privity of the owner or master of such ship or boat, and without any wilful neglect or want of reasonable care on their parts, then and in such case the said Commissioners shall deliver up the said ship or boat to the owner or master of the same.

**16.—Forfeiture not to extend to ships and goods in certain cases.**—Nothing herein contained shall extend to render any ship of 120 tons burden or upwards liable to forfeiture on account of any tobacco, cigars, or snuff, if in whole and complete packages, each containing not less than 80 pounds net weight of such tobacco, cigars, or snuff; nor to render any ship of 50 tons burden or upwards liable to forfeiture on account of any tea, or of any spirits in glass bottles or stone bottles not exceeding the size of three pints each, such tea and spirits being really part of the cargo of such ship; nor to render any ship liable to forfeiture on account of any spirits or tea, or of any tobacco really intended for the consumption of the seamen or passengers on board during their voyage, and not being more in quantity than is necessary for that purpose; nor to

render any ship liable to forfeiture if really bound from one foreign port to another foreign port, and pursuing such voyage, wind and weather permitting.

C.C.A. s. 215 **17.—Ship's cargo unaccounted for.**—If any ship or boat whatever shall be found within the limits of any port of the U.K. with a cargo on board, and such ship, &c., shall afterwards be found light or in ballast, and the master is unable to give a due account of the port or place within the U.K., where such ship, &c., shall have legally discharged her cargo, such ship, &c., shall be forfeited.

s. 216 **18.—Goods thrown overboard to prevent seizure.**—Every ship or boat belonging wholly or in part to Her Majesty's subjects, which shall be found or discovered to have been within four leagues of that part of the coast of the U.K. which is between the North Foreland on the coast of Kent, and Beachy Head on the coast of Sussex, or within eight leagues of any other part of the U.K., from which any part of the lading of such ship or boat shall have been thrown overboard, or on which any of the goods shall be staved or destroyed to prevent seizure, shall be forfeited.

s. 217 **19.—Certain ships throwing goods overboard during chase forfeited.**—British vessels, and vessels half the persons on board of whom are British, when within 100 leagues of the coast, not bringing to on signals being made by H.M. ships, &c., and on chase being given, throwing overboard or staving or destroying any part of their lading, to be forfeited, and any person escaping from such vessel during such chase to be deemed a British subject, unless the contrary be proved.

s. 218 **20.—Ships not bringing to may be fired into.**—Any vessel liable to examination not bringing to when required by ships of H. M. Services, having proper flags hoisted, may be fired into.

G.O. 24 Jan. '24 11 Jan. '28 **21.—Search by officers.**—All officers of Customs whenever they may be engaged in searching, or in making captures or seizures, are to declare themselves to be officers of the Revenue, duly authorized for that purpose.

s. 219 **22.—Ships may be searched in port.**—Any officer or officers of the Army, Navy, or Marines duly employed for the prevention of smuggling, and on full pay, or any officer or officers of Customs producing his or their warrant or deputation (if required) may go on board any ship which shall be within the limits of any port of the U.K., and rummage and search the cabin and all other parts of such ship for prohibited or uncustomed goods, and remain on board such ship so long as she shall continue within the limits of such port.

s. 220 **23.—Search of carts, &c.**—Officers of Customs or Excise may, upon reasonable suspicion, stop and examine any cart, or other means of conveyance, and the driver, &c., refusing to stop or allow such examination when required in the Queen's name, to forfeit £100.

s. 221 **24.—Search of houses, &c., writ of assistance.**—Officers of Customs, &c., authorized by writ of assistance, may in the day time search houses for uncustomed or prohibited goods.

107 / 69 WRITS OF ASSISTANCE.—RULES AND REGULATIONS.—When information to the effect that any prohibited or uncustomed goods are concealed in any house or other premises, is tendered to an officer of Customs, he must carefully examine the informer, satisfy himself as to the *bonâ fide* character of the information, and, if practicable, reduce the statement into writing, setting forth the *nature* and *quantity* of the goods, the places of concealment, and the reason for supposing that they have been smuggled, obtain the informer's signature thereto, and attest it with his own. He will then lay the statement before the Collector, informing him, if not already given, in writing, of the informer's name and address.

The Collector, if satisfied, after careful inquiry, of the *bonâ fide* character of the information, will issue the writ, cautioning the officer carefully to read it and to act in accordance with it, and his deputation and instructions; but in case of doubt, the Collector will first submit the facts to the Board for their directions, placing in the meantime an unobserved watch upon the suspected premises.

The Collector, if he deems it expedient, will accompany the officer to make the search or depute some other officer, superior to the one applying for the writ, to do so, it being, however, distinctly understood, that no principal so acting will thereby acquire a right to participate in any reward consequent upon the seizure.

Should it be ascertained that the goods have been removed from the premises

indicated by the informer, they may, on reliable information of the fact, be pursued, and the result must be reported to the Board.

The officer to whom the writ is delivered must return it on the day on which he received it, or satisfactorily account to the Collector for its retention, and must, with its return give a full report for transmission to the Board, of what has been done under it.

In cases where, in the absence of the Collector, the writ cannot be had and expedition is required, the officer may apply to the Magistrates for a warrant under the 30th & 31st Vict., cap. 82, sec. 23, and the result of the search must be reported to the Collector without delay.

*In London.*—Application for the writ must be made to the Solicitor, who, upon being satisfied that there is sufficient ground for its issue, will report the fact to the Board, such report to be brought before the Board by the Secretary. Application by an inferior officer should be accompanied by a report from his Principal that he is satisfied of the *bona fide* character of the transaction.

SEARCH OF PREMISES BY WARRANT.—On information on oath by an officer of Customs that he has reasonable cause to suspect that uncustomed or prohibited goods are harboured, &c., in any house or other place in the U.K., or in the Channel Islands, a magistrate may grant a special warrant to authorize such officer to enter or search such house, &c., and to seize and carry away any such goods, and the officer is authorized, in case of resistance to break open any door, and to force and remove any other impediment, &c., to such entry, &c., and such officer may, if he see fit, avail himself of the service of any constable or police officer to aid and assist in the execution of such warrant, and any constable, &c., is hereby required when so called upon to aid and assist accordingly.

**25.—Forfeiture of ships, boats, carriages, &c., used for smuggling.**—All ships, boats, carriages, or other means of conveyance, together with all horses, &c., made use of in the removal, &c., of any goods liable to forfeiture under any Customs Act, to be forfeited.

**26.—Seizure of ships, boats, goods and persons.**—All ships, boats, and goods liable to forfeiture, and persons liable to be detained under any Customs Act, may be seized or detained in any place, either upon land or water by any officer of H. M. Army, Navy or Marines, on full pay and duly employed for the prevention of smuggling, or by any officer of Customs or Excise, all ships, &c., &c., so seized to be delivered to the proper officer as soon as convenient, and the forfeiture of any ship or boat to include her tackle, &c., and the forfeiture of any goods to include the package in which the same are found. and all the contents thereof.

**27.—Seizures by the police.**—Police officers seizing goods to carry them to the Customs Warehouse within 48 hours; but if seized on suspicion of having been stolen may be retained until after trial of persons charged, when they are immediately to be conveyed to the Customs Warehouse: penalty for default £20.

**28.—Special seizures to be reported to the Board.**—Special seizures of goods or detention of vessels are to be forthwith reported, together with information as to the probable value of the goods, and the tonnage and probable value of the vessels. Special reports are also to be made when horses, carriages, or perishable articles are seized, in order that no unnecessary expenses may be incurred.

**29.—Notice of seizures to owners.**—Seizing Officer to give notice in writing to owner, who must claim within a month; but such notice is not required when the seizure is made on the person or in the presence of the offender.

**30.—Restoration of seizures.**—The Commissioners of the Treasury or of Customs may restore seizures, upon such terms and conditions as they may respectively see fit.

**31.—Disposal of seizures.**—All ships, boats, and goods seized and condemned under any Customs law, to be disposed of as soon as conveniently may be after the condemnation thereof, in such manner as the Commissioners of H. M. Customs may direct.

SEIZED PACKAGES TO BE MARKED.—Packages and goods seized are to be marked at the time in such a manner as to enable the Seizing Officer to depose to their identity in any proceeding which may be taken against the parties.

G.O. 2 Oct. '40 12 — 43

Descriptive account of vessels, boats and stores ordered for prosecution are to be forwarded to the Controller General at the expiration of a month from the time of seizure; and the Queen's Warehouse-keeper is to report as to the possible sale of the vessels, boats, or stores, or of their being made available for the Service.

By various Orders, *see Wildman pp.* 373 & 374, it is specified in what manner vessels and boats ordered to be destroyed should be broken up, also in what manner the masts, rigging, anchors, *&c.*, are to be destroyed, as also casks from which spirits have been shifted.

17 — 68 T.O.5May,'78 B.M. 6 "

All *seized tobacco* (manufactured and unmanufactured) is either to be destroyed in furnaces set apart for that purpose, or is to be forwarded to the authorities at Kew Gardens for the purpose of fumigating the plants. Seized cigars and spirits are disposed of in the Customs sales under the regulations of G.O. 17, 1888; *see* QUEEN'S WAREHOUSE, *p.* 554.

G.O. 11 March, '81

As soon as convenient after seizures are made, the officer is to place the goods in the charge of the Queen's Warehouse-keeper, who gives a receipt for the same, and checks the weight, gauge or measurement, and places them under lock.

G.O. 11 Aug. 1788 G.O. 27 Jan. '21

It is required that Seizure Notes should be filled up by the officer seizing the goods in all cases of smuggled goods, and goods seized for fraudulent trade marks, and such notes must be left with the goods at the Queen's Warehouse. On the Seizure Note must be specified whether the seizure was made by information, and also the name of every officer or other person who was present at and assisted in making such seizure, and the superior officers are to take care that all individuals named in the Seizure Notes be paid their proper share of rewards.

All seizures made at the docks in London are sent to the Queen's Warehouse in the respective docks where the seizures are made, with the seizure notes; and the latter, after they have been checked by the Jerquer, are forwarded to the Queen's Warehouse-Keeper at the Custom House.

M. 2 Feb. '74

All imported copyright works, all obscene books, indecent prints, *&c.*, are liable to seizure, and all manufactured goods bearing a fraudulent British trade mark. A separate Seizure Note need not be made for seizures of copyright works, the books may be retained at the several stations and returned to the Queen's Warehouse-keeper in one Seizure Note, prepared quarterly for the Board's direction. The books must be destroyed at the expiration of one month from the Board's Order.

At the expiration of each month a return of all seizures made during the month is prepared and forwarded to the Board, in London, by the Queen's Warehouse-keeper, and at the Out-ports, by the Collectors giving full particulars of all persons present at or assisting in making the seizure, also whether the goods were seized with information. The Board's final directions as to the disposal of the goods and rewards to officers are thereon made.

## OFFENCES BY AND PENALTIES ATTACHING TO PERSONS.

C.C.A. s. 229

**32.—Search of suspected persons.**—Any officer of Customs, or of the Army, Navy, or Marines, duly employed in the prevention of smuggling, and on full pay, may search any person on board any ship or boat within the limits of any port in the U.K. or the Channel Islands, or any person who shall have landed from any ship or boat, provided such officer shall have good reason to suppose that such person has any uncustomed or prohibited goods secreted about his person; penalty for obstructing officer, £100.

**33.—Penalty on persons denying having foreign goods about them.**—Any person on board such ship or boat, or who may have landed from such ship or boat, upon being questioned by such officer, denying that he has any foreign goods upon his person or in his possession, and any such goods being afterwards found upon his person, or in his possession, the goods to be forfeited and the person to forfeit treble their value.

s. 230

**34.—Persons before search may require to be taken before a Justice or Principal Officer of Customs.**—Before any person shall be searched by any such officer as aforesaid, such person may require such officer to take him or her before any Justice, or before the Controller or other acting Principal Officer of Customs, who shall, if he see no reasonable cause for such,

discharge such person, but if otherwise, direct such person to be searched, and if a female she shall not be searched by any other than a female.

**35.—Penalty on officers for misconduct.**—Any officer required to take any such person before such Justice, Collector, or other Superior Officer of Customs, to do so with all reasonable despatch; if such officer shall require any person to be searched, not having reasonable grounds to suppose that he has uncustomed or prohibited goods about his person, such officer to forfeit a sum n.e. £10.

**36.—Penalty for importing or harbouring, restricted or prohibited goods, or dutiable goods on which the duties had not been paid.**—Any person concerned in importing prohibited or restricted goods, whether unshipped or not, any person unshipping, harbouring, or having custody of such goods, or of goods liable to duty, the duties on which have not been paid, to forfeit treble the value, or £100.

**37.—Penalty for removing goods prior to examination.**—Every person who shall remove any goods imported into the U.K. from any ship, quay, wharf or other place previous to the examination thereof by the proper officer of Customs, unless under the care and authority of such officer, or who shall remove or withdraw from any quay, wharf or other place any goods entered to be warehoused after the landing thereof, so that no sufficient account is taken thereof by the proper officer, or so that the same are not duly warehoused, and every person who shall assist or be otherwise concerned in such removal or withdrawal, or shall knowingly harbour, keep or conceal, or shall knowingly permit or suffer or cause or procure to be harboured, &c., any such goods, or to whose possession any such goods shall knowingly come, every such person shall forfeit treble the value, or £100.

**38.—Penalty for unshipping, &c., spirits or tobacco.**—Persons unshipping, aiding, or concerned in the unshipping, carrying, conveying, or concealing of any spirits, tobacco, snuff, tobacco stalks, tobacco stalk flour, or snuff work, to forfeit treble the value, or £100.

**39.—Penalty on persons on board smuggling vessels.**—Persons found or discovered to have been on board vessels liable to forfeiture for being found within certain limits of the coast, subject to be committed to any house of correction.

**40.—Offenders in the Navy.**—Persons in the Royal Navy detained to be secured on board until warrant procured.

**41.—Persons escaping.**—Any person escaping, may afterwards be detained.

**42.—Summary conviction of smugglers.**—Magistrates to proceed to conviction of smugglers in certain cases without an order of Customs.

**43.—Justices may detain offenders.**—Where persons are taken before a Justice for any offence under any Customs Act, or are likely to abscond, such Justice may order them to be detained a reasonable time or admitted on bail.

**44.—Offering for sale goods pretended to be smuggled.**—If any person shall offer for sale any goods under the pretence that the same are prohibited, or have been unshipped and run on shore without payment of duties, all such goods (although not liable to any duties or prohibited) shall be forfeited, and every person so offering the same shall forfeit treble the value of such goods.

**45.—Small casks of spirits sunk in or floating on the sea.**—No subject of H. M., except officers of the Navy, Customs, or Excise, to take up any spirits, being in casks of less content than 20 gallons, which may be found floating upon or sunk in the sea within 100 leagues of the U.K.

**46.—Restoration of seizures and mitigation of penalties.**—The Commissioners of the Treasury or Customs may mitigate or remit any penalties or fine, or any part of any penalty or fine, incurred under this or any Act relating to the Customs, or release from confinement any person committed under this or any Act relating to the Customs, on such terms and conditions as to them shall appear proper.

**47.—Signalling to smugglers.**—Persons signalling smuggling vessels may be detained, and to forfeit £100, or to be kept to hard labour for one year.

s. 245 Proof on defendant of signal not being intended.

s. 246 Any person may prevent signals and enter lands for that purpose.

s. 247 **48.—Assembling for smuggling purposes.**—Persons assembling to the number of three or more to run spirits or tobacco, or obstructing officers, to be sent to House of Correction to hard labour.

s. 248 Three or more armed persons assembled to land or rescue goods, guilty of felony.

s. 250 Any person in company with four others, having smuggled goods, or with one other, armed or disguised, guilty of felony.

s. 249 **49.—Firing at boats belonging to the Navy or Revenue Service.**—Persons shooting at boats belonging to Navy or Revenue Service, guilty of felony.

s. 251 **50.—Assaulting officers with violence.**—Persons assaulting officers by force or violence may be transported for seven years, or imprisoned with hard labour for n.e. three years.

s. 252 **51.—Officers may haul Revenue vessels on shore.**—Commanding Officers may haul their vessels on the shore of the sea coast, creek or river, without being liable to suit; such coast, &c., being below high water mark, and not being a garden or pleasure ground, or place ordinarily used for any bathing machines.

s. 253 **52.—Officers may patrol the coasts.**—Officers duly employed for the prevention of smuggling, when on duty, may patrol upon and pass freely along over any part of the coast of the U.K., or any railway, or the shores or bank of any river, creek or inlet of the same, not being a garden or pleasure ground.

## COMPENSATIONS AND REWARDS.

s. 254 **53.—Provision for officers wounded, and the families of officers killed.**—The Commissioners of Customs or Inland Revenue respectively may, with the sanction of the Commissioners of the Treasury, make provision for officers injured, and for the families of officers killed in the due execution of their duty.

s. 255 **54.—Rewards for detaining smugglers.**—The Commissioners of Customs may award to any officer or other person detaining an offender, on the conviction of such, a sum n.e. £20.

s. 256 **55.—Rewards out of penalties.**—The Commissioners of Customs may order such reward as they see fit out of any pecuniary penalty or compensation to any officer or other person by whose means the same is recovered.

s. 257 **56.—Rewards to officers making seizures; value of spirits and tobacco to be fixed.**—The Commissioners of Customs may in respect of any seizure made under a Customs Act, order to be paid to the person or persons making the same, such rewards as they think fit, n.e. the value of the goods, and for this purpose the value of spirits and tobacco seized is to be taken to be such as the Treasury or Commissioners of Customs may think fit.

| | | |
|---|---|---|
| G.O. 120, '58 | Estimated value of sound tobacco .. .. .. .. | 3s. 0d. per lb. |
| G.O. 38, '63 | " " " cigars .. .. .. .. .. | 5s. 0d. " |
| G.O. 82, '60 | " " brandy and Geneva .. .. .. .. | 10s. 5d. gallon. |
| | " " rum .. .. .. .. .. .. | 10s. 2d. " |

SCALE OF REWARDS TO OFFICERS FOR SEIZURES MADE FROM SMUGGLERS.—

120/58 *In the case of spirits, tobacco (excepting cigars) and snuff—*

If the goods only are seized and condemned ..... £

If the vessel or means of conveyance is seized and condemned without any person being detained ..... £

If, in addition to the goods and means of conveyance, one person (not being all the parties concerned) is detained and convicted..... £

If two or more of such parties (not being all) are detained and convicted £

If all parties (being above the age of 16 years) concerned in the act which occasions the seizure are detained and convicted .....£20

In the case of cattle and carriages $\frac{3}{4}$ of the gross proceeds.

In the case of vessels and boats, if sold, $\frac{1}{2}$ of the gross proceeds, if taken into the public service, or broken up, $\frac{1}{2}$ of the appraised value.

As to all other goods, including cigars—

If the goods only are seized, $\frac{1}{4}$ of the gross proceeds; but if the means of conveyance be seized and condemned, or any party be captured and convicted, $\frac{1}{2}$ of the gross proceeds.

But in adopting this scale, the Board will, on consideration of the circumstances of any particular case, reduce the amount, should a smaller award be deemed sufficient to meet the merits of the officer; or, on the other hand, they will increase the reward, should the facts or extent of the illicit transaction appear to justify it.

Where the sum (calculated on the above scale) does not amount to 1s. on a seizure, no award is made.

SCALE FOR THE DISTRIBUTION OF REWARDS TO OFFICERS:—

1.—SEIZURES MADE IN RUMMAGING VESSELS—

| | | |
|---|---|---|
| 1st. *By an Examining Officer and 1 Boatman* | Examining Officer | 12-20ths. |
| | Boatman | 8-20ths. |
| 2nd. *By an Examining Officer and 2 Boatmen* | Examining Officer | 9-20ths. |
| | Boatmen | 11-20ths. |
| 3rd. *By an Examining Officer and 3 or more Boatmen* | Examining Officer | 7-20ths. |
| | Boatmen | 13-20ths. |
| 4th. *By a Superior Officer, an Examining Officer and 2 or more Boatmen* | Superior Officer | 5-20ths. |
| | Examining Officer | 4-20ths. |
| | Boatmen | 11-20ths. |

2.—SEIZURES MADE IN THE EXAMINATION OF GOODS AND BAGGAGE—

| | | |
|---|---|---|
| 1st. *By an Examining Officer and Inferior Officer.* | Examining Officer | 14-20ths. |
| | Inferior Officer | 6-20ths. |
| 2nd. *By a Superior Officer, Examining Officer and 1 Inferior Officer* | Superior Officer | 9-20ths. |
| | Examining Officer | 8-20ths. |
| | Inferior Officer | 3-20ths. |
| 3rd. *By a Superior Officer, an Examining Officer, and 2 or more Inferior Officers* | Superior Officer | 9-20ths. |
| | Examining Officer | 7-20ths. |
| | Inferior Officers | 4-20ths. |
| 4th. *By a Superior Officer, a Female Searcher, and 1 or more Boatmen* | Superior Officer | 11-20ths. |
| | Female Searcher | 6-20ths. |
| | Boatmen | 3-20ths. |

3.—SEIZURES MADE BY PATROL OFFICERS—

| | | |
|---|---|---|
| 1st. *By an Examining Officer with an Out-Door Officer* | Examining Officer | 12-20ths. |
| | Out-door Officer | 8-20ths. |
| 2nd. *By an Examining Officer with 2 or more Out-door Officers* | Examining Officer | 7-20ths. |
| | Out-door Officer | 13-20ths. |
| 3rd. *By a Principal Officer, an Examining Officer and 1 Out-door Officer* | Principal Officer | 9-20ths. |
| | Examining Officer | 6-20ths. |
| | Out-door Officers | 5-20ths. |
| 4th. *By a Principal Officer, an Examining Officer, and 2 or more Out-door Officers* | Principal Officer | 8-20ths. |
| | Examining Officer | 5-20ths. |
| | Out-door Officers | 7-20ths. |

The Board in adopting this scale as a general rule reserve to themselves the power to vary the mode of distribution, and either to increase the proportionate amount in any case in which the peculiar merits of an officer may, in their opinion, call for the grant of a higher reward, or to diminish the rate should the conduct of any officer, or other circumstances, appear to them not to justify the regulated proportion.

**57.—Value of goods, how to be estimated.**—Value to be estimated according to the price of goods of the like kind, but best quality, duty paid, or according to the price in bond, with the duties added, excepting as to tobacco stalks, tobacco stalk flour, and snuff work, the value of which is to be taken at that of duty paid unmanufactured tobacco.

**58.—Rewards to officers of the Army, Navy, &c.**—All rewards and seizures payable to officers of the Army, Navy, or Marines, to be regulated by Orders in Council.

**59.—Distribution of officers' shares.**—Commissioners may distribute officers' shares of seizure so as to reward persons not actually present.

s. 261 **60.—Rewards for information of casks of spirits su in the sea.**—The Commissioners of Customs may reward persons gi mation so that seizure be made of illegal casks of spirits sunk in or f the sea.

s. 262 **61.—Collusive seizures.**—Penalties on officers and persons mal sive seizures, or taking bribes, and on persons offering them.

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**Selva**, co. Pembroke, a small inlet of the sea in St. Bay; it forms a safe harbour, sheltered from all winds, w anchorage and easy of access. It is included in the port ford; *which see.*

**South Kensington Museum.**—*See* MUSEUM.

**Southampton, Port of.**

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ENTERED. | | | | | | CLEARED. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | N | |
| 1393 | 616,881 | 885 | 127,533 | 1094 | 222,958 | 1233 | 534,13 | 403 | 141,236 | 6 | |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the yea | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | |
| 196 | 13,946 | 64 | 20,882 | 260 | 34,828 | 2 | 718 | 3 | 243 | |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Rev |
|---|---|---|
| £10,827,875 | £8,946,570 | £94, |

Southampton, co. Hants, an important port situated the rivers Test and Itchen at the head of a wide estua the Southampton Water. There are extensive docks, tid and graving, capable of receiving ships of the largest cla are also capacious warehouses, some of which are a oldest in the Kingdom. Accommodation is thus afford great import and export trade, but the port derives its portance from its being one of the principal mail packet in the Kingdom; vessels belonging to the following c sail from here, viz.: the Peninsular and Oriental, R Steam Packet, Union Steamship, North German Lloy Western Steam Packet, Star Ball Line, Java Steamshi Line, Hull and Clyde S. S.

**Customs Establishment.**

Collector, WILLIAM FOGGO.

CLERKS.—*Chief Clerk.*—George Dymott. *First Class.*—John Balmain, John F. Stephens. *Second Class.*—Charles F. Williams, Samuel Lorden, Arthur L. Tanner, Albert V. Pippet. *Extra Clerk.*—Charles W. Yonge.

*Writers.*—H. W. Harding, J. S. Russell, E. R. Layton.

SURVEYORS.—*Second Class*—Thomas W. Phillips. *Third Class.*—Frederick J. Lilly.

EXAMINING OFFICERS.—*First Class*—Hugh Williamson, Sydney L. T. Widdrington, Donald Ross, William H. Baigent. *Second Class*—Charles Taylor, Henry Knowler, Edwin Page, William V. Cornish, Richard P. Spurrier, John Spencer. *Third Class.*—David Robb, John Truscott, Thomas Smith, W. C. Clothier, Robert Taylor, Samuel J. Culpeck, Joseph Lucas, G. W. Fenwick, R. Bale.

*O.D.O.—First Class.*—J. Huntley, C. Dyer, J. Hill, W. Beavis, A. Burnett, L. Jukes, T. Taylor, H. P. Mitchell, W. Moore, F. Young, J. J. H. Yeoman, E. A. Lisle, A. Read, J. Mitchell, F. Sturdy, J. H. Blizard, W. Stawdy, J. West. *Second Class.*—W. G. John, J. Johnson, S. G. Gordon, J. D. L. Stevens, W. M. Dawkins, J. Mansell, J. Hawkins, G. Stone, J. J. Hellyer, G. Page, J. C. Smith, W. H. Cook, B. M. Betts, G. Martell, R. Fulton, J. Brown, W. Neill, J. T. Bickell, F. Hawkesworth, J. Kemp, A. W. Huntley, W. R. Cruse, J. F. Hawkesworth, W. G. Lowe.

CREEK: Lymington, P.C.O., Henry C. Lee.

**Bonded Warehouses.**

22 Vaults.

5 Warehouses in the town for the deposit of all goods (except tobacco) and 1 Warehouse for tobacco coastwise.

At the Docks every accommodation is also afforded for the deposit of all goods under bond, including those in transit.

**Spirits, Foreign.**—*See also* ALCOHOL, ALCOHOLOMETRY, BLENDING, BOTTLING, BRANDY, BRITISH SPIRITS, CORDIALS, DISTILLERS' STORES, FILLING, FINING, HOLLANDS, RACKING, RECTIFIERS, *and* RUM.

1.—IMPORT DUTIES ON SPIRITS.

2.—RESTRICTIONS ON IMPORTATION.

3.—IMPORTATION OF SPIRITS, GENERAL REGULATIONS.

4.—IMPORTATION OF SPIRITS IN CASKS, &c.

5.—IMPORTATION OF SPIRITS IN CASES.

6.—REMOVAL OF SPIRITS UNDER BOND.

7.—DELIVERY OF SPIRITS IN CASKS FOR H.C.

8.—DELIVERY OF SPIRITS IN CASKS FOR EXPORTATION OR STORES.

9.—MERCHANTS' SAMPLES OF SPIRITS IN CASKS.

LOSSES ON SPIRITS IN CASKS IN THE WAREHOUSE, *see* LOSSES *p.* 357.

PERFUMING SPIRITS IN BOND, *see* PERFUMING *p.* 422.

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**1.—Import duties on.**—SPIRITS OR STRONG WATERS, not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sikes' Hydrometer, for every gallon of the strength of proof by such hydrometer, and so in

proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon; viz.:

| | | | |
|---|---|---|---|
| BRANDY .. .. .. .. .. the gallon | 0 | 10 | 5 |
| GENEVA .. .. .. .. .. the gallon | 0 | 10 | 5 |
| RUM of and from any foreign country, being the country of its production .. .. the gallon | 0 | 10 | 2 |
| RUM from any country not being the country of its production .. .. .. .. the gallon | 0 | 10 | 5 |
| TAFIA of and from any colony of France the gallon | 0 | 10 | 2 |
| RUM and SPIRITS of and from a British Possession in America or the Island of Mauritius, and Rum of and from any British Possession within the limits of the East India Company's charter, in regard to which the conditions of the Act 4 V. c. 8, have or shall have been fulfilled .. .. .. .. the gallon | 0 | 10 | 2 |
| *** See article on RUM SHRUB, p. 570. | | | |
| UNENUMERATED .. .. .. .. the gallon | 0 | 10 | 5 |

OTHER SPIRITS, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid; viz.:

| | | | |
|---|---|---|---|
| RUM SHRUB, LIQUEURS and CORDIALS of and from a British Possession in America or the Island of Mauritius, or a British Possession within the limits of the East India Company's charter in regard to which the conditions of the Act 4 V. c. 8, have or shall have been fulfilled .. .. .. .. .. the gallon | 0 | 10 | 2 |

33 & 34 V. c. 32 Sched. A. — PERFUMED SPIRITS and COLOGNE WATER, being mixed with any article so that the degree of strength cannot be ascertained by Sikes' hydrometer .. the gallon 0 16 6

33 & 34 V. c. 110 — OTHER SPIRITS, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz.:

| | | | |
|---|---|---|---|
| UNENUMERATED .. .. .. .. the gallon | 0 | 14 | 0 |

Spirits or strong waters, imported into the U.K., mixed with any ingredient, and although thereby coming under some other designation, except varnish, shall nevertheless be deemed to be spirits or strong waters, and be subject to duty as such.

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Tinctures, extracts and other pharmaceutical preparations containing spirit, in *however small proportions*, are charged with duty at 14s. a gallon, as spirits sweetened or mixed.

34 & 35 V. c. 108 s. 71 — 95 / 71 — On the importation of any article in the manufacture of which spirit is used, a duty is to be charged equivalent to that which the spirit would have paid on importation; information on articles chargeable is communicated by B.O.

C.C.A. s. 44 — **2.—Restrictions on importation.**—Spirits, unless perfumed or medicinal, may only be imported in ships of not less than 40 tons burden, and in casks or other vessels, each capable of con-

31 V. s. 1 & 2 ched. taining not less than 20 gallons, or in bottles of a larger size than three pints, provided all such bottles be properly packed in cases, each of which cases shall contain not less than 2 gallons of spirits, and *bonâ fide* form part of the cargo of the imported ship, and be reported.

Although the law is as above stated, in practice, spirits are allowed to be imported in bottles of the usual size, viz., 1-6th of a gallon (reputed quarts); neither is objection made when such bottles fall short of the above measurement, and consequently a case of 12 bottles does not contain 2 gallons.—*See* BRANDY, *p.* 61, *also* IMPORTATION, *p.* 244.

Regarded as medicinal spirits, and therefore exempted from the foregoing restrictions, are cordials, absinthe, kirschwasser, absolute alcohol, &c.; medicated spirits, such as aniseed waters, &c., obviously come within the category of "Medicinal spirits."—*See* CORDIALS, *p.* 122.

**3.—Importation of spirits, general regulations.**—*See also* BAGGAGE.—SPIRITS COLORED OR FLAVORED WITH ESSENTIAL OILS.—

.O. , '69 The Board direct that in any case in which the strength of the spirit is not indicated by the hydrometer to the satisfaction of the officer, that the case be brought under the notice of the Board.

.O. . '66 When the extraneous matter present in any spirit interferes with the action of the hydrometer to an extent exceeding 5 per cent. the practice is to assess such as, "spirits unenumerated, being sweetened or mixed," &c.

.O. '62 & rll, '68 ABSINTHE and KIRSCHWASSER are charged as "spirits not sweetened, unenumerated;" *see* CORDIALS, *p.* 122 *and the preceding article.*

54 / 62 FRUIT PRESERVED IN BRANDY is charged 10s. 5d. per liquid gallon on the liquid quantity of the spirit only; and need not be specially reported.

67 / 57 DEMIJOHNS FOR TRANSHIPMENT.—Spirits of every description may be imported for transhipment abroad in demijohns containing not less than 2½ gallons each, provided they be accompanied by a Consular certificate.

.O. '81 39 / 58 ILLEGAL SIZED CASKS FOR TRANSHIPMENT.—Casks of spirits, of not less content than 10 gallons each, accompanied by a consular certificate from any port in Europe, may be imported for transhipment, or to be warehoused for exportation only, the Board's permission having been previously obtained, and a bond given for the due exportation.

36 / 77 FRACTIONS OF A GALLON USED IN CHARGING THE DUTIES ON WINES AND SPIRITS:—

SIXTHS, upon reputed quart bottles on importation.
TWELFTHS, upon reputed pints on importation.
TENTHS, upon spirits in casks, *see article* 4.
GILLS, upon wine and spirits that are actually measured to the 128th part of a gallon.
TENTHS OF A GILL, upon perfumed spirits on importation.

CERTIFYING TO ACCOUNTS, LONDON.—When slips are sent to the Gauger to certify to account, the book not having been sent in, the Gauger certifies to the proof quantity.

B.O. Jan. 2, '96

4.—Importation of spirits in casks, &c.—CONTENTS AND ULLAGES.—On the importation of spirits in casks, the gauged content is to be charged to an integral gallon; the ullage is calculated therefrom, and charged to a half gallon on casks exceeding 40 gallons in content, and to two-tenths on casks of 40 gallons and under, and on ullage quantities under 40 gallons.

84 / 60 / 28 / 63

Ullage quantities of spirits above 40 gallons are charged to a half gallon, and ullages of 40 gallons and under to two-tenths of a gallon, but when the landing or original account has been charged to five-tenths, that rate is continued even if it be found upon any subsequent examination that the ullage quantity has been reduced by natural causes to 40 gallons or under.

In all cases in which the quantity is ascertained by actual measurement the rule of charging to the five-tenths or two-tenths applies to the content as well as to the ullage.

RECORD OF DIMENSIONS.—The dimensions of casks of spirits gauged to warehousing entries are not recorded in the landing book, the contents and ullage only being shewn, and the Inspectors or Surveyors check the dimensions by the figures chalked on the casks.

85 / 71

When spirits are gauged to a prime or sight entry all the dimensions are recorded in the landing book.

CALCULATION OF PROOF QUANTITIES.—The Board direct that the following method of calculating the proof quantity of spirits be adopted, viz.:

If the spirits be over-proof, add the strength over-proof to 100 and multiply that sum by the liquid quantity; but if the spirits be under-proof the strength under-proof must be deducted from 100, and the remainder multiplied by the liquid quantity, by which process the proof quantity will be ascertained.

82 / 65

*Example.*—A cask containing 85¼ gallons of rum at 28·5 O.P.

```
100 + 28·5 = 128.5
             85.5
           ------
             6425
            6425
           10280
           -------
           109·8675 or 109·8 proof gallons.
```

5.—Importation of spirits in casks.—PARTIAL EXAMINATION OF CASES FOR H.C.—The following is the minimum number of cases that may be examined, and is conditional on the merchant in-

1 / 75

dorsing on the entry particulars of the contents of each package:

| *If the number of cases of the* SAME MARK *does not exceed* | *Number to be examined* |
|---|---|
| 20 .. .. .. .. .. | 1 in 5 |
| *exceeding* 20 .. .. .. .. .. | 1 in 10 |

But it is left to the option of the Merchant to have more packages examined, should he so wish, and to the discretion of the officer to adopt a similar course should he suspect any fraud, or irregularity to have been practised.

Whilst opening cases of spirits to the extent above specified, and making such external examination of the other packages as the officer may deem necessary, the officers are, when it is found that there is a near approach to uniformity in the size of the bottles and the strength of the spirit, to measure and try the strength of bottles of spirits to the following extent only,

| *When the number of the* CASES OF THE SAME MARK. | *Number of bottles to be tried and measured.* |
|---|---|
| does not exceed 20 .. | 1 in every 5 cases |
| exceeding 20 & not exceeding 100 .. | 1 „ 10 „ |
| „ 100 .. .. .. .. | 1 „ 20 „ |

But in all instances when the size and strength is found to vary to such an extent as to render this scale in the opinion of the Inspectors of Gaugers in London, or the Surveyors at the Out-ports objectionable or unsafe, the proportion of one bottle in every five, or one bottle in every ten cases, or a full examination, if necessary, is to be resorted to.

In all instances where the opening of a smaller proportion than one bottle in every five cases, or one bottle in every ten cases, is sanctioned, the Inspectors of Gaugers in London, and the Surveyors at the Out-ports, are to certify in the blue or red book, as the case may be, that they are satisfied with the extent of the examinations.

The Gaugers in London, and the Examining Officers at the Out-ports, are personally to select the cases for examination from the bulk of the goods, taking care that such selection be so varied from time to time, that no settled rule of selection can be inferred from the course adopted: the proportion of cases selected being in no instance less than that above prescribed.

The Inspectors of Gaugers in London, and the Surveyors at the Out-ports, are in all cases of partial examination, personally to select for examination one or more cases in each entry which have not been previously opened, in addition to re-examining some of the cases which have been already examined by the Gauger or Examining Officer, recording in the blue or red book, as the case may be, their examination of the additional case or cases so selected.

Example of an Importation Examination of Spirits in Cases.

| Marks and Numbers. | Bottles. | Gills. | Temperature. | Indication. | Strength per cent. O.P. | Strength per cent. U.P. | Proof Quantity. |
|---|---|---|---|---|---|---|---|
| B. Walker, 24/9/75. | | | | | | | |
| ◇◇◇ 1/30. 30 Cases of Brandy Spirits, not sweetened To be warehoused. | | | | | | | |
| Each 12 bottles. | | | | | | | (37.) |
| Wine Floor | | | | | | | |
| W. E. Foxwell 27/9. | | | | | | | |
| ◇◇◇ | | | | | | | Galls |
| 4 | 12 | 5¼ | 61° | 67.6 | | 14.9 | 1 22/32 |
| I.B. 14 | 12 | " | " | " | | " | 1 22/32 |
| I.S. 24 | 12 | " | " | " | | " | 1 22/32 |
| 26 fill 30 | 10 | " | " | " | | " | 1 3/32 |
| Recapitulation:- | | | | | | | |
| ◇◇◇ 1/ea. | | | | | | | Pf Galls. |
| 29 | 12 | 5¼ | 14.9 | | = | | 48 30/32 |
| 30. | 10 | " | " | | = | | 1 13/32 |
| 30. Cases of Brandy Spirits not sweet. | | | | | | | 50. 11/32 |

CALCULATION OF PROOF QUANTITIES.—If the spirits be over-proof, add the strength over-proof to 100, and multiply that sum by the liquid quantity; but if the spirits be under-proof, the strength under-proof must be deducted from 100, and the remainder multiplied by the liquid quantity, when the total proof quantity of spirits at proof will be ascertained.

*Example.*—A case of brandy, containing 12 bottles, each 5¼ gills at 13·0 U.P.

```
 5¼          100—13 = 87
12                    63
-----                -----
63 gills liquid       261
                     522
                    -------
                    54·81 = 55 gills, or 1 3/8 proof gallon.
```

In cases when a fraction of proof quantity exceeds 0·5 it is charged as an entire gill, but when it is equal to or less than 0·5 it is disregarded.

The Board direct that the fractional parts of a gill in the liquid quantity be included in calculating the proof quantity for duty; and that the ultimate fraction, when exceeding one-half of a gill be charged as a gill, but when the ultimate fraction does not exceed one-half, that it be altogether rejected.

*Example.*—11 bottles of brandy, each 5¼ gills, at 17·6 U.P.

```
100          11 × 5¼ = 57·75 liquid quantity.
 17·6                   82·4
-----                 -------
 82·4                  23100
                      11550
                     46200
                    ---------
                    47·58600 = 48 gills, or 1 1/8 proof gallon.
```

6.—**Removal of spirits under bond.**—REMOVAL COASTWISE OF
45 SPIRITS IN CASKS [APPLICABLE TO WINES.]—Casks of spirits for removal coastwise are to be re-dipped and gauged all round, both at the ports of shipment and destination; it being understood that notwithstanding any slight discrepancy in taking the dimensions of a cask at the port of receipt which may alter the content not more than a gallon, the cask is to be considered to have been correctly gauged.

CASKS NOT TO BE SENT "FULL LESS SAMPLE" [WINES AND SPIRITS.]—No casks of wines or spirits are in future to be sent coastwise as being "full less sample," but, after the Customs and Merchant's
, '60 samples have been taken, they are to be regauged and return made *accordingly.*

G.O. Sept. '33 98 — 60 B.O. Mar. '63

EXAMINATION ON ARRIVAL OF SPIRITS IN CASKS.—On the arrival of spirits, the actual wet found on gauging, is to be recorded, and the ullage quantity cast out with the fractional parts, and should the proof loss not exceed five-tenths of a gallon no loss is to be charged in cases in which there may be no grounds for supposing that the deficiency has arisen from abstraction or other improper interference; but any deficiency beyond five-tenths of a proof gallon, the excess beyond five-tenths is to be charged to the one-tenth of a proof gallon, and the quantities for duty are to be carried out into a second column of the landing book, as in the following example :—

| Despatch Account. | | | | | Re-examination Account, on arrival. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Nos. | Content. | Ullage. | Strength per cent. | Proof Quantity. | Content. | Ullage. | Strength per cent. | Proof Quantity. | Proof Quantity for duty. | Loss chargeable. |
| | | | O.P. | | | | O.P. | | | |
| 1 | 60 | 58 | 2·1 | 59·2 | 60 | 57·8 | 1·8 | 58·8 | 59·2 | — |
| 2 | 59 | 57 | 2·0 | 58·1 | 59 | 56·7 | 1·5 | 57·5 | 57·5 | 0·1 |

G.O. May, '32

EXAMINATION OF SPIRITS ON ARRIVAL. (APPLICABLE TO WINES.)—The officers should pay particular attention to the flavor of spirits on arrival, and should they find them of inferior quality, or have any other cause to suspect that they have been changed or adulterated in the transit, they should communicate forthwith with the officers of the port from whence the spirits were removed, and require the transmission of the samples to them, reporting specially to the Board all the circumstances.

81 — 71

SPIRITS (AND WINES) MAY BE REMOVED TO AN EXCISE WITHOUT BEING DEPOSITED IN A CUSTOMS WAREHOUSE.—Wines and spirits for which a warehousing entry has been passed, and of which a full account has been taken, may be removed from the port of importation without being deposited in a bonded warehouse, to an excise warehouse at another place, proper bond being taken for the due removal of such goods.

8 — 70 — 40 — 72

ON THE REMOVAL OF BRITISH AND FOREIGN SPIRITS (AND WINES) TO AN EXCISE WAREHOUSE, INFORMATION TO BE FORWARDED TO SOMERSET HOUSE.—Upon the removal under bond of foreign wines and spirits from Customs to Excise warehouses, and also upon the return of British Spirits from Customs to Excise warehouses, the several Controllers of Accounts in London and the Collectors at the out-ports are to forward to the Accountant and Controller General of Inland Revenue, Somerset House, information by means of a schedule, observing that the particulars of the content of each cask, &c., need not be inserted in the schedule, but the total quantity of the wine or spirit included in each letter of advice to the officers of Excise.

EXAMINATION ON ARRIVAL OF CASES PARTIALLY EXAMINED FOR REMOVAL. (WINES AND SPIRITS.)—Cases of wines or spirits entered t the port of importation for removal under bond to another ort, whether such cases are intended to be warehoused or cleared t once for H. C. at the port to which they are removed, may, on nding, be partially examined under the regulations for the artial examination of wines and spirits (*See article* 5 *under* PIRITS, *also article* 4 *under* WINE), and after removal may be assed upon a second partial examination, the officers taking care hen such second examination is made to select other cases than ose which have been already examined at the port of impor- ation, and that a full examination be resorted to when the cases re entered for exportation.

*** It will be observed that by this order, cases partially examined on landing, nd afterwards removed to another port, must be fully examined before being ared for exportation.

REMOVAL OF SPIRITS IN LONDON, *see* REMOVALS, *p.* 548.

**7.—Delivery of wines and spirits in casks for H.C.**—In accor- ance with the 110th sect. of the C.C. Act, the duties on wine and pirits are charged on the quantities ascertained at the time of elivery, (*see* LOSSES, *p.* 357); the owner of a cask of wine or irits is therefore entitled to have the same re-gauged prior to livery, although such cask may have been re-gauged on previous casions; and in the event of the owner making request for re- uge, and passing a home consumption entry before the re-gauge s taken place, the duty is charged on the quantity found on gauging, although in such case the home consumption warrant ot to be stopped for the out-standing re-gauge, but the owner o be informed in case of over entry. Should the owner, ever, pass a home consumption entry and not make a request ave the cask re-gauged, no allowance is made, but in all cases livery of spirits in cask for home consumption whether a request -gauge be passed or the duty be paid on the landing quantity, asks must be regauged all round and the strength tried.

ry cask of wine or spirits in which there is a deficiency the content of 5 gallons or more, is to be dipped by the r immediately prior to delivery.

**Delivery of spirits in casks for exportation or stores.**— o the delivery of spirits in casks for exportation a sample ch cask is drawn and deposited in the proof-room, where ngths are tried and recorded; the casks are re-dipped and rease or loss in the liquid is recorded on the Locker's order. In the case of stores the strength is tried by the who re-dips the cask, and the bung and wet dimensions, and ullage, strength per cent., and the proof loss or gain ded on the paper. The Gauger indorses on the dandy bung and wet dimensions and content and ullage, in the of exports and stores.

G.O. 13 Feb. '36

9.—**Merchants' samples of spirits in casks.**—DUTY FREE SAMPLES FROM SPIRITS IN CASKS (APPLICABLE ALSO TO WINE.)—When spirits are intended to be cleared for home use, two samples free of duty are allowed, viz.: one at the time of importation, and a second for the purpose of sale, and a further sample if the spirits be entered for exportation. The samples so drawn are not to be permitted to be returned into the casks.

49/65

DUTY FREE SAMPLES OF VATTED SPIRITS. (APPLICABLE ALSO TO WINES.)—In the event of the sale samples not having been drawn from the original cask *before* vatting, the merchant may be permitted to draw from the casks containing the spirits after the vatting operation has been completed the same number of samples to which he was entitled on account of the original import casks, prior to the operation of vatting, not more than one sale sample, however, being allowed from any one cask.

If the sale samples have been taken prior to vatting, *a single sample only* is to be allowed for the whole vat; and in no case are more sale samples to be allowed duty free than those to which the merchant is entitled on importation.

92/64

SAMPLES FROM CASKS OF SPIRITS REMOVED. (ALSO WINES.)—On the removal of casks containing wines and foreign spirits under bond the number of samples taken by the merchant at the port of importation from each cask, without payment of duty, is to be inserted in the dispatch or letter of advice on the removal of such goods, and in the event of two samples having been so drawn, one sample only is to be allowed free of duty at the port of destination, for the purpose of sale, and a further sample also free of duty should the goods be exported; but should it appear by the dispatch that the regulated number of samples had not been drawn previous to removal, they are to be allowed at the port of destination in addition to the samples above provided for.

106/44

CASKS TO BE ROLLED OVER PREVIOUS TO DRAWING THE SAMPLE.—Casks of spirits in the warehouse to be rolled over immediately prior to samples being drawn for revenue purposes, in order that the sample may shew the fair and proper strength.

SAMPLING OF WINES AND SPIRITS, LONDON.—We are indebted to Mr. Hull, senior Inspector of Gaugers, for the following brief outline of the changes that have taken place during the last half century in the custom of the trade in reference to the sampling of wines and spirits in the warehouse.

In 1825, the Gauging Department, London, was as a separate Customs Establishment, first formed; at this period sampling by the merchants was very little practised indeed, only sufficiently to identify the goods. And for many years subsequently the merchants' customers visited the docks, and in the bonded vaults tasted the liquids drawn from the casks, and made their purchases in the docks. This mode of selling is now superseded by the merchants issuing sampling orders, and having the samples brought from the docks to their counting houses. To meet these changes the Board of Customs have issued orders at different times defining the quantity that may be taken as a sample, viz., 8 gills, 11 of such to be charged as one gallon. These orders were taken into consideration in 1842; when the Board confirmed their Minute of the 31st Dec., 1831, and granted permission for any number of samples of wines or spirits to be taken from casks in the dock warehouses, the Dock Companies guaranteeing the payment of the duties thereon quarterly.

Oct. 1825
July, 1830
18 Feb. 1842

In December, 1855, the Treasury extended the bonding privileges to Up-town Vaults and Warehouses approved for the reception of wines and spirits.

REGULATIONS FOR THE SAMPLING OF SPIRITS [AND WINES.], AT THE LEGAL QUAYS, SUFFERANCE WHARVES, AND UP-TOWN WAREHOUSES, LONDON.—1. The Wharfinger or Warehouse-keeper to issue sampling orders numbered consecutively in the usual form, in which the number of the sample, whether *first*, *second*, or *otherwise*, is to be particularly noted; this order to be forwarded to the Principal Cooper or Foreman on the station, and immediately after the samples have been drawn, the Cooper or Foreman is to note the same on the sampling order, and deliver it to the Locker, who will then record the sampling in the stock books in the usual manner.

2. Goods entered to be warehoused at stations other than where landed and sampled, the number of samples drawn to be recorded on the fiat forwarded with the goods.

3. The Warehouse-keepers or Wharfingers to make a return weekly by schedules in the approved forms (Nos. 4 & 5) of all samples drawn, and forward the same to the Ganger on the station, who will compare the schedules with the sampling orders and occasionally with the stock books, and if found correct, sign the schedule and forward it to the Controller of Accounts. In the event of there being no samples drawn or delivered in the week, the schedule is still to be forwarded as a "nil" return.

4. The sampling orders to be retained by the Locker, and after being checked with the stock book by the Superintending Locker, are to be arranged agreeably to the duty payments, which are to be made quarterly.

5. In order to prevent irregularities, the proper officers on the station (Gangers and Lockers), are to take frequent opportunities of checking the samples with the orders, and also are to take care that the usual quantities allowed as samples are not exceeded.

PERFUMED SPIRITS.—Perfumed spirits are not entitled to the usual sampling privileges, but a repacking may take place under the repacking regulations.

# SPIRITS IN ONE DOZEN CASES.

| Cases. | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills | gall.gills |
| 1 | 1·10 | 1·11 | 1·12 | 1·13 | 1·14 | 1·15 | 1·16 | 1·17 | 1·18 | 1·19 | 1·20 | 1·21 | 1·22 | 1·23 | 1·24 | 1·25 | 1·26 |
| 2 | 2·20 | 2·22 | 2·24 | 2·26 | 2·28 | 2·30 | 3·0 | 3·2 | 3·4 | 3·6 | 3·8 | 3·10 | 3·12 | 3·14 | 3·16 | 3·18 | 3·20 |
| 3 | 3·30 | 4·1 | 4·4 | 4·7 | 4·10 | 4·13 | 4·16 | 4·19 | 4·22 | 4·25 | 4·28 | 4·31 | 5·2 | 5·5 | 5·8 | 5·11 | 5·14 |
| 4 | 5·8 | 5·12 | 5·16 | 5·20 | 5·24 | 5·28 | 6·0 | 6·4 | 6·8 | 6·12 | 6·16 | 6·20 | 6·24 | 6·28 | 7·0 | 7·4 | 7·8 |
| 5 | 6·18 | 6·23 | 6·28 | 7·1 | 7·6 | 7·11 | 7·16 | 7·21 | 7·26 | 7·31 | 8·4 | 8·9 | 8·14 | 8·19 | 8·24 | 8·29 | 9·2 |
| 9 | 11·26 | 12·3 | 12·12 | 12·21 | 12·30 | 13·7 | 13·16 | 13·25 | 14·2 | 14·11 | 14·20 | 14·29 | 15·6 | 15·15 | 15·24 | 16·1 | 16·10 |
| 10 | 13·4 | 13·14 | 13·24 | 14·2 | 14·12 | 14·22 | 15·0 | 15·10 | 15·20 | 15·30 | 16·8 | 16·18 | 16·28 | 17·6 | 17·16 | 17·26 | 18·4 |
| 11 | 14·14 | 14·25 | 15·4 | 15·15 | 15·26 | 16·5 | 16·16 | 16·27 | 17·6 | 17·17 | 17·28 | 18·7 | 18·18 | 18·29 | 19·8 | 19·19 | 19·30 |
| 12 | 15·24 | 16·4 | 16·16 | 16·28 | 17·8 | 17·20 | 18·0 | 18·12 | 18·24 | 19·4 | 19·16 | 19·28 | 20·8 | 20·20 | 21·0 | 21·12 | 21·24 |
| 19 | 24·30 | 25·17 | 26·4 | 26·23 | 27·10 | 27·29 | 28·16 | 29·3 | 29·22 | 30·9 | 30·28 | 31·15 | 32·2 | 32·21 | 33·8 | 33·27 | 34·14 |
| 20 | 26·8 | 26·28 | 27·16 | 28·4 | 28·24 | 29·12 | 30·0 | 30·20 | 31·8 | 31·28 | 32·16 | 33·4 | 33·24 | 34·12 | 35·0 | 35·20 | 36·8 |
| 24 | 31·16 | 32·8 | 33·0 | 33·24 | 34·16 | 35·8 | 36·0 | 36·24 | 37·16 | 38·8 | 39·0 | 39·24 | 40·16 | 41·8 | 42·0 | 42·24 | 43·16 |
| 25 | 32·26 | 33·19 | 34·12 | 35·5 | 35·30 | 36·23 | 37·16 | 38·9 | 39·2 | 39·27 | 40·20 | 41·13 | 42·6 | 42·31 | 43·24 | 44·17 | 45·10 |
| 29 | 38·2 | 38·31 | 39·28 | 40·25 | 41·22 | 42·19 | 43·16 | 44·13 | 45·10 | 46·7 | 47·4 | 48·1 | 48·30 | 49·27 | 50·24 | 51·21 | 52·18 |
| 30 | 39·12 | 40·10 | 41·8 | 42·6 | 43·4 | 44·2 | 45·0 | 45·30 | 46·28 | 47·26 | 48·24 | 49·22 | 50·20 | 51·18 | 52·16 | 53·14 | 54·12 |
| 49 | 64·10 | 65·27 | 67·12 | 68·29 | 70·14 | 71·31 | 73·16 | 75·1 | 76·18 | 78·3 | 79·20 | 81·5 | 82·22 | 84·7 | 85·24 | 87·9 | 88·26 |
| 50 | 65·20 | 67·6 | 68·24 | 70·10 | 71·28 | 73·14 | 75·0 | 76·18 | 78·4 | 79·22 | 81·8 | 82·26 | 84·12 | 85·30 | 87·16 | 89·2 | 90·20 |
| 98 | 128·20 | 131·22 | 134·24 | 137·26 | 140·28 | 143·30 | 147·0 | 150·2 | 153·4 | 156·6 | 159·8 | 162·10 | 165·12 | 168·14 | 171·16 | 174·18 | 177·20 |
| 99 | 129·30 | 133·1 | 136·4 | 139·7 | 142·10 | 145·13 | 148·16 | 151·19 | 154·22 | 157·25 | 160·28 | 163·31 | 167·2 | 170·5 | 173·8 | 176·11 | 179·14 |
| 100 | 131·0 | 134·12 | 137·16 | 140·20 | 143·24 | 146·28 | 150·0 | 153·4 | 156·8 | 159·12 | 162·16 | 165·20 | 168·24 | 171·28 | 175·0 | 178·4 | 181·8 |

## SPIRITS IN ONE DOZ. CASES.

### 4¼ Gills.

| UNDER-PROOF. | GILLS. |
|---|---|
| 10·8 to 12·7 | 45 |
| 12·8 ,, 14·7 | 44 |
| 14·8 ,, 16·6 | 43 |
| 16·7 ,, 18·6 | 42 |
| 18·7 ,, 20·5 | 41 |
| 20·6 ,, 22·5 | 40 |

### 4½ Gills.

| UNDER-PROOF. | GILLS. |
|---|---|
| 10·2 to 12·0 | 48 |
| 12·1 ,, 13·8 | 47 |
| 13·9 ,, 15·7 | 46 |
| 15·8 ,, 17·5 | 45 |
| 17·6 ,, 19·4 | 44 |
| 19·5 ,, 21·2 | 43 |

### 4¾ Gills.

| UNDER-PROOF. | GILLS. |
|---|---|
| 9·7 to 11·4 | 51 |
| 11·5 ,, 13·1 | 50 |
| 13·2 ,, 14·9 | 49 |
| 15·0 ,, 16·6 | 48 |
| 16·7 ,, 18·4 | 47 |
| 18·5 ,, 20·1 | 46 |

### 5 Gills.

| UNDER-PROOF. | GILLS. |
|---|---|
| 9·2 to 10·8 | 54 |
| 10·9 ,, 12·4 | 53 |
| 12·5 ,, 14·1 | 52 |
| 14·2 ,, 15·8 | 51 |
| 15·9 ,, 17·4 | 50 |
| 17·5 ,, 19·1 | 49 |

### 5¼ Gills.

| UNDER-PROOF. | GILLS. |
|---|---|
| 10·4 to 11·9 | 56 |
| 12·0 ,, 13·4 | 55 |
| 13·5 ,, 15·0 | 54 |
| 15·1 ,, 16·6 | 53 |
| 16·7 ,, 18·2 | 52 |
| 18·3 ,, 19·8 | 51 |

### 5½ Gills.

| UNDER-PROOF. | GILLS. |
|---|---|
| 9·9 to 11·3 | 59 |
| 11·4 ,, 12·8 | 58 |
| 12·9 ,, 14·3 | 57 |
| 14·4 ,, 15·9 | 56 |
| 16·0 ,, 17·4 | 55 |
| 17·5 ,, 18·9 | 54 |

## FOREIGN SPIRITS—Fractional Parts of a Gallon.

| Rum, &c., at 10s. 2d. per gallon. | | | | Brandy, &c., at 10s. 5d. per gallon. | | | | Mixed Spirits, 14s. per gallon. | | | | Perfumed Spirits, at 16s. 6d. per gallon. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gills. | Duty. | Gills. | Duty. | Gills. | Duty. | Gills. | Duty. | Gills. | Duty. | Gills. | Duty. | Gills. | Duty. | Gills. | Duty. |
| | s. d. | | s. d. | | s. d. | | s. d. | | s. d. | | s. d. | | s. d. | | s. d. |
| 1 | 0 4 | 23 | 7 4 | 1 | 0 4 | 23 | 7 6 | 1 | 0 5 | 23 | 10 1 | 1 | 0 6 | 23 | 11 10 |
| 2 | 0 8 | 24 | 7 8 | 2 | 0 8 | 24 | 7 10 | 2 | 0 11 | 24 | 10 6 | 2 | 1 0 | 24 | 12 5 |
| 3 | 0 11 | 25 | 7 11 | 3 | 1 0 | 25 | 8 2 | 3 | 1 4 | 25 | 10 11 | 3 | 1 7 | 25 | 12 11 |
| 4 | 1 3 | 26 | 8 3 | 4 | 1 4 | 26 | 8 6 | 4 | 1 9 | 26 | 11 5 | 4 | 2 1 | 26 | 13 5 |
| 5 | 1 7 | 27 | 8 7 | 5 | 1 8 | 27 | 8 9 | 5 | 2 2 | 27 | 11 10 | 5 | 2 7 | 27 | 13 11 |
| 6 | 1 11 | 28 | 8 11 | 6 | 1 11 | 28 | 9 1 | 6 | 2 8 | 28 | 12 3 | 6 | 3 1 | 28 | 14 5 |
| 7 | 2 3 | 29 | 9 3 | 7 | 2 3 | 29 | 9 5 | 7 | 3 1 | 29 | 12 8 | 7 | 3 7 | 29 | 14 11 |
| 8 | 2 7 | 30 | 9 6 | 8 | 2 7 | 30 | 9 9 | 8 | 3 6 | 30 | 13 2 | 8 | 4 2 | 30 | 15 6 |
| 9 | 2 10 | 31 | 9 10 | 9 | 2 11 | 31 | 10 1 | 9 | 3 11 | 31 | 13 7 | 9 | 4 8 | 31 | 16 0 |
| 10 | 3 2 | Tenths of a Gallon. | Duty. s. d. | 10 | 3 3 | Tenths of a Gallon. | Duty. s. d. | 10 | 4 5 | Tenths of a Gallon. | Duty. s. d. | 10 | 5 2 | Tenths of a gallon. | Duty. s. d. |
| 11 | 3 6 | | | 11 | 3 7 | | | 11 | 4 10 | | | 11 | 5 8 | | |
| 12 | 3 10 | | | 12 | 3 11 | | | 12 | 5 3 | | | 12 | 6 2 | | |
| 13 | 4 2 | 1 | 1 0 | 13 | 4 3 | 1 | 1 1 | 13 | 5 8 | 1 | 1 5 | 13 | 6 8 | 1 | 1 3 |
| 14 | 4 5 | 2 | 2 0 | 14 | 4 7 | 2 | 2 1 | 14 | 6 2 | 2 | 2 10 | 14 | 7 3 | 2 | 3 4 |
| 15 | 4 9 | 3 | 3 1 | 15 | 4 11 | 3 | 3 2 | 15 | 6 7 | 3 | 4 2 | 15 | 7 9 | 3 | 4 11 |
| 16 | 5 1 | 4 | 4 1 | 16 | 5 3 | 4 | 4 2 | 16 | 7 0 | 4 | 5 7 | 16 | 8 3 | 4 | 6 7 |
| 17 | 5 5 | 5 | 5 1 | 17 | 5 6 | 5 | 5 3 | 17 | 7 5 | 5 | 7 0 | 17 | 8 9 | 5 | 8 3 |
| 18 | 5 9 | 6 | 6 1 | 18 | 5 10 | 6 | 6 3 | 18 | 7 11 | 6 | 8 5 | 18 | 9 3 | 6 | 9 11 |
| 19 | 6 0 | 7 | 7 1 | 19 | 6 2 | 7 | 7 4 | 19 | 8 4 | 7 | 9 10 | 19 | 9 10 | 7 | 11 7 |
| 20 | 6 4 | 8 | 8 2 | 20 | 6 6 | 8 | 8 4 | 20 | 8 9 | 8 | 11 2 | 20 | 10 4 | 8 | 13 2 |
| 21 | 6 8 | 9 | 9 2 | 21 | 6 10 | 9 | 9 5 | 21 | 9 2 | 9 | 12 7 | 21 | 10 10 | 9 | 14 10 |
| 22 | 7 0 | 10 | 10 2 | 22 | 7 2 | 10 | 10 5 | 22 | 9 8 | 10 | 14 0 | 22 | 11 4 | 10 | 16 6 |

## GALLONS.

| Over Proof. | 90 | ½ | 91 | ½ | 92 | ½ | 93 | ½ | 94 | ½ | 95 | ½ | 96 | ½ | 97 | ½ | 98 | ½ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 65·0 | 148·5 | 149·3 | 150·1 | 150·9 | 151·8 | 152·6 | 153·4 | 154·2 | 155·1 | 155·9 | 156·7 | 157·5 | 158·4 | 159·2 | 160·0 | 160·8 | 161·7 | 162·5 |
| 65·1 | 148·5 | 149·4 | 150·2 | 151·0 | 151·8 | 152·7 | 153·5 | 154·3 | 155·1 | 156·0 | 156·8 | 157·6 | 158·4 | 159·3 | 160·1 | 160·9 | 161·7 | 162·6 |
| 65·2 | 148·6 | 149·5 | 150·3 | 151·1 | 151·9 | 152·8 | 153·6 | 154·4 | 155·2 | 156·1 | 156·9 | 157·7 | 158·5 | 159·4 | 160·2 | 161·0 | 161·8 | 162·7 |
| 65·3 | 148·7 | 149·5 | 150·4 | 151·2 | 152·0 | 152·9 | 153·7 | 154·5 | 155·3 | 156·2 | 157·0 | 157·8 | 158·6 | 159·5 | 160·3 | 161·1 | 161·9 | 162·8 |
| 65·4 | 148·8 | 149·6 | 150·5 | 151·3 | 152·1 | 152·9 | 153·8 | 154·6 | 155·4 | 156·3 | 157·1 | 157·9 | 158·7 | 159·6 | 160·4 | 161·2 | 162·0 | 162·9 |
| 65·5 | 148·9 | 149·7 | 150·6 | 151·4 | 152·2 | 153·0 | 153·9 | 154·7 | 155·5 | 156·3 | 157·2 | 158·0 | 158·8 | 159·7 | 160·5 | 161·3 | 162·1 | 163·0 |
| 65·6 | 149·0 | 149·8 | 150·6 | 151·5 | 152·3 | 153·1 | 154·0 | 154·8 | 155·6 | 156·4 | 157·3 | 158·1 | 158·9 | 159·8 | 160·6 | 161·4 | 162·2 | 163·1 |
| 65·7 | 149·1 | 149·9 | 150·7 | 151·6 | 152·4 | 153·2 | 154·1 | 154·9 | 155·7 | 156·5 | 157·4 | 158·2 | 159·0 | 159·9 | 160·7 | 161·5 | 162·3 | 163·2 |
| 65·8 | 149·2 | 150·0 | 150·8 | 151·7 | 152·5 | 153·3 | 154·1 | 155·0 | 155·8 | 156·6 | 157·5 | 158·3 | 159·1 | 159·9 | 160·8 | 161·6 | 162·4 | 163·3 |
| 65·9 | 149·3 | 150·1 | 150·9 | 151·7 | 152·6 | 153·4 | 154·2 | 155·1 | 155·9 | 156·7 | 157·6 | 158·4 | 159·2 | 160·0 | 160·9 | 161·7 | 162·5 | 163·4 |
| 66·0 | 149·4 | 150·2 | 151·0 | 151·8 | 152·7 | 153·5 | 154·3 | 155·2 | 156·0 | 156·8 | 157·7 | 158·5 | 159·3 | 160·1 | 161·0 | 161·8 | 162·6 | 163·5 |
| 66·1 | 149·4 | 150·3 | 151·1 | 151·9 | 152·8 | 153·5 | 154·4 | 155·3 | 156·1 | 156·9 | 157·7 | 158·6 | 159·4 | 160·2 | 161·1 | 161·9 | 162·7 | 163·6 |
| 66·2 | 149·5 | 150·4 | 151·2 | 152·0 | 152·9 | 153·7 | 154·5 | 155·3 | 156·2 | 157·0 | 157·8 | 158·7 | 159·5 | 160·3 | 161·2 | 162·0 | 162·8 | 163·7 |
| 66·3 | 149·6 | 150·5 | 151·3 | 152·1 | 152·9 | 153·8 | 154·6 | 155·4 | 156·3 | 157·1 | 157·9 | 158·8 | 159·6 | 160·4 | 161·3 | 162·1 | 162·9 | 163·8 |
| 66·4 | 149·7 | 150·5 | 151·4 | 152·2 | 153·0 | 153·9 | 154·7 | 155·5 | 156·4 | 157·2 | 158·0 | 158·9 | 159·7 | 160·5 | 161·4 | 162·2 | 163·0 | 163·9 |
| 66·5 | 149·8 | 150·6 | 151·5 | 152·3 | 153·1 | 154·0 | 154·8 | 155·6 | 156·5 | 157·3 | 158·1 | 159·0 | 159·8 | 160·6 | 161·5 | 162·3 | 163·1 | 164·0 |
| 66·6 | 149·9 | 150·7 | 151·6 | 152·4 | 153·2 | 154·1 | 154·9 | 155·7 | 156·6 | 157·4 | 158·2 | 159·1 | 159·9 | 160·7 | 161·6 | 162·4 | 163·2 | 164·1 |
| 66·7 | 150·0 | 150·8 | 151·6 | 152·5 | 153·3 | 154·1 | 155·0 | 155·8 | 156·6 | 157·5 | 158·3 | 159·1 | 160·0 | 160·8 | 161·6 | 162·5 | 163·3 | 164·1 |
| 66·8 | 150·1 | 150·9 | 151·7 | 152·6 | 153·4 | 154·2 | 155·1 | 155·9 | 156·7 | 157·6 | 158·4 | 159·2 | 160·1 | 160·9 | 161·7 | 162·6 | 163·4 | 164·2 |
| 66·9 | 150·2 | 151·0 | 151·8 | 152·7 | 153·5 | 154·3 | 155·2 | 156·0 | 156·8 | 157·7 | 158·5 | 159·3 | 160·2 | 161·0 | 161·8 | 162·7 | 163·5 | 164·3 |
| 67·0 | 150·3 | 151·1 | 151·9 | 152·8 | 153·6 | 154·4 | 155·3 | 156·1 | 156·9 | 157·8 | 158·6 | 159·4 | 160·3 | 161·1 | 161·9 | 162·8 | 163·6 | 164·4 |
| 67·1 | 150·3 | 151·2 | 152·0 | 152·8 | 153·7 | 154·5 | 155·4 | 156·2 | 157·0 | 157·9 | 158·7 | 159·5 | 160·4 | 161·2 | 162·0 | 162·9 | 163·7 | 164·5 |
| 67·2 | 150·4 | 151·3 | 152·1 | 152·9 | 153·8 | 154·6 | 155·4 | 156·3 | 157·1 | 158·0 | 158·8 | 159·6 | 160·5 | 161·3 | 162·1 | 163·0 | 163·8 | 164·6 |
| 67·3 | 150·5 | 151·4 | 152·2 | 153·0 | 153·9 | 154·7 | 155·5 | 156·4 | 157·2 | 158·0 | 158·9 | 159·7 | 160·6 | 161·4 | 162·2 | 163·1 | 163·9 | 164·7 |
| 67·4 | 150·6 | 151·4 | 152·3 | 153·1 | 154·0 | 154·8 | 155·6 | 156·5 | 157·3 | 158·1 | 159·0 | 159·8 | 160·7 | 161·5 | 162·3 | 163·2 | 164·0 | 164·8 |
| 67·5 | 150·7 | 151·5 | 152·4 | 153·2 | 154·1 | 154·9 | 155·7 | 156·6 | 157·4 | 158·2 | 159·1 | 159·9 | 160·8 | 161·6 | 162·4 | 163·3 | 164·1 | 164·9 |
| 67·6 | 150·8 | 151·6 | 152·5 | 153·3 | 154·1 | 155·0 | 155·8 | 156·7 | 157·5 | 158·3 | 159·2 | 160·0 | 160·8 | 161·7 | 162·5 | 163·4 | 164·2 | 165·0 |
| 67·7 | 150·9 | 151·7 | 152·6 | 153·4 | 154·2 | 155·1 | 155·9 | 156·7 | 157·6 | 158·4 | 159·3 | 160·1 | 160·9 | 161·8 | 162·6 | 163·5 | 164·3 | 165·1 |
| 67·8 | 151·0 | 151·8 | 152·6 | 153·5 | 154·3 | 155·2 | 156·0 | 156·8 | 157·7 | 158·5 | 159·4 | 160·2 | 161·0 | 161·9 | 162·7 | 163·6 | 164·4 | 165·2 |
| 67·9 | 151·1 | 151·9 | 152·7 | 153·6 | 154·4 | 155·3 | 156·1 | 156·9 | 157·8 | 158·6 | 159·5 | 160·3 | 161·1 | 162·0 | 162·8 | 163·7 | 164·5 | 165·3 |
| 68·0 | 151·2 | 152·0 | 152·8 | 153·7 | 154·5 | 155·4 | 156·2 | 157·0 | 157·9 | 158·7 | 159·6 | 160·4 | 161·2 | 162·1 | 162·9 | 163·8 | 164·6 | 165·4 |

## Spirit Dealers and Retailers.

6 G. IV. c. 81 ss. 2, 16 & 26

**Dealers' Licences.**—Every person dealing in spirits is required to take out a licence which expires on the 5th day of July, and the penalty for dealing in spirits without a licence is £100.

23 & 24 V. c. 114 s. 168

A dealer in spirits may sell British or foreign spirits in any quantity not less than two gallons of the same kind to the same person, to be consumed elsewhere than on the premises where sold. If he sell in any smaller quantity, or in any other manner, he must have a retail licence in addition to his licence as a dealer.

c. 21 s. 2

In England, a spirit dealer (other than one also a rectifier keeping a still, or a distiller,) may take out in addition to his dealer's licence, a licence authorising him to sell by retail foreign or British spirits, and foreign liqueurs in any quantity not less than a reputed quart bottle, or in bottles in which the same may have been imported, to be drunk or consumed off the premises where sold. In any part of the United Kingdom, a licence to retail foreign liqueurs in any quantity not less than a reputed quart bottle, or in the bottles in which imported, may be taken out by a spirit dealer, not also a rectifier keeping a still, or a distiller, when he does not intend to sell other foreign or British spirits by the bottle. These licences expire at the same time as the dealers' licence, and the penalty for selling without a licence is £50. But the above mentioned retail licences cannot be granted without the Magistrates' authority, to any person whose premises are not exclusively used for the sale of intoxicating liquors.—*See* LICENCES EXCISE, *p.* 320.

c. 114 s. 169

35 & 36 V. c. 94 s. 68

s. 178

A spirit dealer's licence cannot be granted to a distiller to carry on business at any place within two miles of his distillery without the Board's permission being first obtained.

6 G. IV. c. 81 s. 12

23 & 24 V. c. 118 s. 5.

Any person may, without licence, sell foreign or colonial spirits or wine, in not less than an entire cask or package, whilst the spirits remain in the warehouse in which they are deposited before payment of duty. But this exemption does not extend to persons who sell at one time any quantity less than 100 gallons; and officers are to see that dealers' licences are taken out by ships' store dealers and others who sell in less than the quantity above specified.

Publicans duly authorised by the Magistrates and licensed may sell spirits in any quantity to a person not in the trade.

**Spruce.**—*See* BEER.

**Steam Ships.**—*See* SHIPS.

## Stockton, Port of. S.T.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 288 | 44,412 | 7 | 2,451 | 337 | 31,242 | 23 | 2,834 | 3 | 365 | 199 | 25,758 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 16 | 2,791 | 16 | 1,734 | 32 | 4,525 | 1 | 133 | 20 | 16,635 | 21 | 16,768 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £403,536 | £18,159 | £67,683 |

Stockton, co. Durham, a port situated on the north bank of the river Tees, about 12 miles from the sea. In addition to a very considerable foreign and coasting trade, its population is actively engaged in various important manufactures. Here are several large works for the production of pig, bar, plate and railway iron, two extensive iron ship-building yards, manufactures of marine, locomotive, and other engines; there are also glass furnaces, breweries, sail cloth works, and a tobacco manufactory. Imports: timber, iron ore, bone ash, linseed, cotton seed, sulphur, bark, wines, corn and fruit. Exports: iron, coal, lead, glass bottles and earthenware. Coastwise, inwards: corn, timber, slates, china clay, scrap iron, purple ore, artificial manures, wines, spirits, tea, coffee, fruit and tobacco. Outwards: iron, coal, lead, glass bottles, flour and general merchandize.

**Customs Establishment.**

*Collector and Surveyor*, WILLIAM H. HOLMES.

CLERKS.—*Second Class*—Edward Clarke.

EXAMINING OFFICERS.—*Second Class.*—Charles Robinson. *Third Class.*—Joseph Cook.

*O.D.O.—First Class.*—J. Trenholm, W. Weastall. *Second Class.*—G. Gregory, J. Gowland, J. H. Britton, J. Kirkpatrick.

**Bonded Warehouses.**

## Stores, Ships'.

**Surplus Stores, Import Ships.**

1.—SURPLUS STORES OF IMPORT SHIPS MAY BE ENTERED AND WAREHOUSED.
2.—STORES TO BE REPORTED, AND AN ACCOUNT TAKEN BY THE RUMMAGING OFFICERS.
3.—SURPLUS STORES, HOW TO BE SECURED.
4.—ALLOWANCE OF STORES TO CREWS WHEN IN PORT.
5.—SURPLUS STORES OF OUTWARD BOUND SHIPS PROCEEDING COASTWISE TO ANOTHER PORT.
6.—SURPLUS STORES OF VESSELS ENTERING THE COASTING TRADE.
7.—SURPLUS STORES OF VESSELS FAILING TO ENTER OUTWARD.
8.—RE-SHIPMENT OF SURPLUS STORES.

## Stores for Outward Bound Ships



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C.C.A. s. 70

**1.—Surplus stores of import ships may be entered and warehoused.**—The proper officer may permit any surplus stores not being merchandize, nor by him deemed excessive, to be entered for private use, under and subject to the same duties, rules, and regulations as the like sort of goods would be subject to on importation as merchandize, or permit the master, owner, purser, or other officer of any ship, or any passenger of such ship, to whom any surplus stores belong, to enter and warehouse such surplus stores for future use as ships' stores, although the same could not be legally imported by way of merchandize.

B.M. 15 April, '35 G.O. 8 May, '35.

In accordance with the above quoted section, surplus stores may be transferred for the use of any vessel requiring them, on the usual regulations in regard to shipment of stores being duly complied with.

It will be observed that surplus stores not being excessive, although in illegal packages, may be entered for H.C. on payment of the duty and without fine, and they may be also warehoused for future use as ships' stores generally; that is to say, for use on board any ship.

This privilege extends alike to surplus stores the property of the owners or the officers of vessels or of passengers.

30 / 63

Cavendish or negrohead tobacco, forming part of a vessel's surplus stores, is not to be delivered for H.C. without being packed and labelled in accordance with the provisions of the Manufactured Tobacco Act, 1863.—*See* TOBACCO.

The Board's directions are to be obtained prior to the delivery for H.C. of cavendish and negrohead tobacco imported in passengers' baggage, when the quantity exceeds the regulated allowance for passengers (viz. 20lbs.)—*See* G.O. No. 29 1874, *article* FINES, *p.* 188.

B.O. 15 Dec. '74 B.O. 6 May, '71

At the Baggage Warehouses, surplus stores of such goods as are liable to duty on the quantity ascertained at the time of delivery, may be re-examined, and in the case of wines and spirits, re-tested and re-tried, and the duty charged in accordance with the result of such re-examination.

Surplus stores may not be passed at the lower rate of duty without testing.—See TESTING.

Wine bottled in bond and returned to this country as ships' surplus stores is not admissible for H.C., but must be re-shipped, or warehoused for exportation only.

Surplus stores may not be repacked unless the goods are warehoused.

PASSENGERS' UNCONSUMED STORES.—Directions for the delivery free of duty, or otherwise, of small quantities of cigars or manufactured tobacco and of spirits, being the unconsumed stores of passengers arriving in this country are given in G.O. No. 74, 1875; *which see.*

The Examining Officers, in all cases in which surplus stores are sent from the ship to the Baggage Warehouse, after the ship has been cleared inwards, are to forward an account of the same to the Principal Searcher.

STORES OF FOREIGN SEAMEN PROCEEDING ON A VOYAGE.—Tobacco and cigars brought by foreign seamen and captains about to join their ship in London, are, on arrival, considered as surplus stores, and allowed to be shipped by Red Bill, on the Master's Store Bond. But when the outward-bound vessel is lying at another port, such tobacco and cigars may, if not more than 30lbs. weight in the aggregate, be collected and forwarded as one package, under seals of office, addressed to one of the seamen, a letter of advice being sent at the same time to the Collector at the port where the vessel may be lying, the officers taking care to obtain a receipt for the package from the Booking Office, where it may be deposited for removal. The officers in London, and the Collectors at the ports of Liverpool, Hull and Southampton to be apprized.

**2.—Stores to be reported and an account to be taken by the Rummaging Officers.**—The description of the articles and the quantities, as nearly as can be ascertained, is to be given in the ship's report; and on the vessel being cleared inwards, an account of the quantities remaining, and in what packages, is to be rendered by the master, and checked by the Rummaging Examining Officer; and in the event of any discrepancies being discovered in the quantities reported and those found on board, the Examining Officers, at the time of rummage, are to call upon the master to account for such discrepancies, and, if the explanation is satisfactory, to make a memorandum to that effect at the foot of the rummage account, but, if otherwise, forthwith to report the circumstances, in order that the necessary steps may be taken before the departure of the vessel, and the quantities of stores sent to the Queen's Warehouse are to be entered in the Tide Books.—*See* IMPORTATION.—*The Officers' First Blue Book.*

**3.—Surplus Stores, how to be secured.**—The surplus stores of vessels are either to be secured on board in a locker, or other approved place, under the official seal, or be sent to the Queen's warehouse in charge of an officer, until the departure of the vessels on their outward voyages; the Examining Officer taking

a correct account of the stores at the time they are placed under seal, and seeing that they correspond when the seal is taken off on the departure of the vessel, and that the parties are not put to any unnecessary inconvenience.

33/50 **4.—Allowance of stores to crews while in port.**—When vessels have been victualled abroad for the voyage to this country and back, and the crews remain on board, such portion of the stores are to be delivered from under seal by the Examining Officer, from time to time, as may be necessary for the use of the crews whilst the vessels are reloading; it being distinctly understood that no part of such stores is to be allowed to be landed under any circumstances, except in charge of an officer for deposit in the Queen's Warehouse, and that the indulgence is not to extend to any portion of the stores shipped from the bonded warehouse in this country.

103/48 SPIRITS, HOW TO BE SECURED.—To prevent abstraction and adulteration of spirits left under the seal of the Examining Officer on board vessels during the time of their remaining in port, all spirits reported as stores, and left on board vessels, are to be secured in a place on board, to be selected by the Examining Officer, and set apart for that purpose under official seal, instead of the seal being put on the packages themselves.

116/45 **5.—Surplus stores on board outward bound vessels proceeding coastwise to another port.**—When surplus stores (the duty on which exceeds 10s., *see following article*) are left on board importing vessels arrived from foreign voyages and about to proceed with or without cargo, coastwise, preparatory to making another foreign voyage, they are to be placed under seal of office, and a particular account thereof transmitted, by letter of advice from the proper officers, to the Collector at the port of destination; and, in addition thereto, in all cases where the quantity of high duty goods left on board such vessels may appear to be excessive, or where the duty exceeds £20, a special bond is to be required.—*For form of dispatch, see article* 16.

B.O. March '55

113/45

34/67 **6.—Surplus stores of vessels entering the coasting trade.**—In accordance with the Act 18 & 19 V. c. 76 s. 33, which directs that foreign coasting vessels be placed on the same footing as to stores as British coasting vessels, the Board direct that the whole of the surplus stores liable to duty found on board a foreign vessel at the time of its entering the coasting trade, including any that may have been left out for consumption, be either deposited in the Queen's Warehouse, or be secured under seal on board the vessel; the particulars of such stores being sent in the letter of advice by the proper officers to the Collector at the port of destination.

75/70 In the case of a vessel which has cleared inwards from a foreign voyage, and is about to proceed on a coasting voyage, when the total amount of duty upon the surplus stores does not exceed 10s. the master is to be called upon to pay the duty thereon, and in

default they are to be removed to the Queen's Warehouse, prior to the vessel leaving the port of discharge.

**7.—Surplus stores of vessels not entered outwards.**—When vessels are not entered outwards within one month from the time of their clearance inwards, the surplus stores on board are to be sent to the Queen's Warehouse for security, unless reason for their retention on board be shewn in writing to the satisfaction of the Surveyors.

STORE CERTIFICATE.—The following certificate is given to the master of the vessel by the Rummaging Examining Officer on the ship's clearance inwards.

SHIP'S STORE CERTIFICATE.—No. 9.

Customs, London. 15 *November*, 1872.

I hereby certify. that I this day cleared Inwards the Vessel *Tinnevelly*, *Bone*, Master, from *Tuticorin*, and left on board the undermentioned Articles, which are not to be landed without payment of Duty.

| | |
|---|---|
| 6 *bottles Wine* | *Under seal* 715 *from former inside cabin.* |
| 3*lbs. Tobacco* | 22*lbs. Tea ullage, canister.* |
| 26*lbs. Tea* | 30*lbs. Coffee, ullage bag.* |
| 50*lbs. Coffee* | 1¼ *gallons Lime Juice ullage case.* |
| 1¼ *gallons Lime Juice for td.* | |
| 2 ,, *Vinegar* | |

*H. C. Macey, Examining Officer.*

N.B.—This Certificate to be kept on Board, and produced to the Officer of the Customs when required.

Should any further supply of stores be allowed while the ship is in port, the quantities so given out are noted on the above certificate.

**8.—Re-shipment of surplus stores.**—On application being made to re-ship surplus stores, the name and destination of the ship for which the stores are intended are to be stated, and the stores may be transferred for the use of any vessel requiring them, the re-shipment being under the same care and supervision as observed on the shipment of warehoused goods; and if upon delivery a deficiency should appear, it is to be reported to the proper officers for due inquiry, and should the deficiency appear to be more than might be deemed fairly to arise from natural waste, the duty is to be demanded thereon.

Surplus stores may be re-shipped upon the master's store bill certified by the searcher.

Surplus stores not cleared within 12 months become overtime goods.—*See* SALE.

## Stores for outward bound ships.

C.C.A. s. 140

**9.—Foreign bound vessels may ship stores from a bonded warehouse, duty free.—Victualling Bill.**—The master of any foreign bound vessel of 50 tons burthen and upwards, when proceeding on a voyage, the duration of which out and home is calculated to occupy not less than 40 days, is entitled, on application, and on such terms and conditions as the Collector of Customs may direct, to receive from the Searcher an order for the shipment of such stores as may be required and allowed by the Collector for the use of the ship, regulated by the number of the crew and passengers on board, and the probable duration of the voyage; also demands for such stores are to be made in such form and manner as the Collector shall require, and be signed by the master or owner of the vessel; and after the stores are duly shipped, the master or his agent is to make out an account of such stores, together with any other stores then already on board; this account, when presented to and signed by the Searcher, and countersigned by the Collector, is to be the *victualling bill*; and no stores are to be shipped for any ship, nor any articles taken on board are to be deemed to be stores, unless they be borne on such victualling bill.

C.C.A. s. 147

**10.—Customs seals on ship's stores.**—If any Officer of Customs shall place any lock, mark, or seal upon any goods taken from the warehouse without payment of duty as stores on board any ship or vessel departing from any port in the U.K., and such lock, mark, or seals be wilfully opened, altered, or broken, or if any such stores be secretly conveyed away, either while such ship or vessel remains at her first port of departure, or at any other port or place in the U.K., or on her passage from one such port or place to another, before the final departure of such ship or vessel on her foreign voyage, the master shall forfeit £20.

**11.—Clearance of stores for outward bound ships, London practice.**—The first step to be taken for the clearance of bonded and drawback goods for use as stores on board outward bound ships, is to deliver a Notice of Bond, or Bond Note, as it is termed, to the Bond Office.

If the ship carry cargo, the same form of bond note is used, as in the case of ordinary exportation, the entry outward being certified thereon by the Searcher.

**Form of Bond Note.**

GOODS FOR EXPORTATION.

London, 26*th* day of *October*, 1875.

*Mr. John Lucas*, of 79, *Gt. Tower Street*, intends to export on board the Ship *Wm. Le Lacheur* for *Punta Arenas* the undermentioned Warehoused Goods, viz.:—

*Sundry Stores.*

*Entered out*
*22nd Sept., H.T.* *Stamp 5/-*
Amount of Duty £
Signature of the Exporter or his Agent _____

Bond Office, 26*th* day of *October*, 1875.

This is to Certify that Security has been given as required by law for the due exportation of the above Goods.

(Signed) R. Main, Clerk of the Bonds.

When the ship is bound for any port in Europe, bond is required for £100, and a stamp, value 2s. 6d. must be affixed; when beyond or out of Europe, bond must be given for £300, and a 5s. stamp is required.

At the time when notice of bond is given, the amount of stamp duty on the bond is paid, and thereupon the bond is prepared; the bond is given, and consequently must be signed by, either the master or owner, or shipper of the stores.

**Store Bond.**—The conditions of the bond are; that the stores shall be duly shipped, shall be enumerated in the Victualling Bill, and shall be used as stores on board the ship specified, or otherwise be accounted for to the satisfaction of the Commissioners of Customs. The master of the ship is also, if the ship touches at any British port on her outward voyage, to produce to the Collector her Victualling Bill, and the packages containing the stores are not to be opened, nor any of the goods therein taken out or altered, except in accordance with the regulations of the said Commissioners, until the ship has left the port of final departure.

A Store Authority, which is signed by the master or owner, (whoever has given bond) is a document authorizing and requesting a person therein named to ship bonded or drawback goods for a ship specified.

**Form of Store Authority,**

TO THE OFFICERS OF HER MAJESTY'S CUSTOMS.

London, 26*th October*, 1875.

GENTLEMEN,

I hereby authorize and request *Messrs. Finnis and Fisher*, of 79, *Gt. Tower Street*, to Ship as Stores, from the Bonded Warehouse (or for the Bounty and Drawback), for the use of the Crew and Passengers of my Ship *Wm. Le Lacheur*, *Lucas*, Master, for *Punta Arenas*.

Men, Passengers, Tons.

The under-mentioned Articles, viz.:—

| | Packages. | Galls. | | Packages. | cwt. | qrs. | lbs. |
|---|---|---|---|---|---|---|---|
| *Whiskey* | 6 *cases* | 12 | *Currants* | 3 *jars* | — | 3 | — |
| | | | *Manufactured Cavendish Tobacco* | | — | — | 40 |

I am, Gentlemen,

Your most obedient Servant,

(Signed) *John Lucas*, Master.

The Ship lying at *St. Katharine Docks*.

The next step is to fill in the particulars of the goods to be shipped in the Shipping Bill for Stores, commonly called the "Store Bill," and at the same time a duplicate account of the quantities and packages of the respective goods is prepared; this is called the "*Store Slip.*"

**Form of Store Bill.**

SHIPPING BILL for Goods as Stores from the Bonded Warehouse, No. (1384.)

In the Ship *Wm. Le Lacheur, Lucas*, Master, for *Punta Arenas.*

Destination *Finnis, Fisher & Co.*, Merchants.

| Rotation, Marks and Numbers. | Number & Description of Packages & Goods in Words at length. | Quantities of Goods and Particulars of Importation. | |
|---|---|---|---|
| 247<br>249 | *Three jars Currants* | 3 *qrs.* | *Ex Foam @ Patras Horsley, Kebbled & Co 14th Sept.*, 1874. |
| ETZ<br>34<br>35 | *Two Boxes Mannfactured Cavendish Tobacco* | 40*lbs* | *Ex Italy @ New York, Somervail,* 30-4-75. |
| RHG<br>Stores. | *Six Cases Whiskey British Plain Spirits* | 12*gls* | *Vatted, Comyn,* 17 *Feb.*, 1875.<br>*Delivered John Buchan, E.O.* 28-10-75. |
| Total .. | 3 | | |

Date 27-10-75. Granted (Signed) *J. Denney*, Searcher.

Cleared Packages—Station where Ship is lying *St. Katharine Docks.*

Date

*The above is printed with red ink.*

The Store Bill for goods in bond is taken to the office of the Controller of Accounts as an authority for the issue of the Locker's order for the delivery of the goods.

Stores for drawback of Customs or Excise are cleared by Store Bill, which, when signed by the Searcher, takes the place of the Shipping Bill used for merchandize: in other respects they are cleared in the same manner as merchandize.

**Form of Store Slip.**

To the Examining Officer at *St. Katharine Docks.*
Goods shipped as Stores
In the Ship *Wm. Le Lacheur, Lucas*, Master, for *Punta Arenas.*

| Marks and Numbers. | Description of Packages. | Quantities and Description of Goods. |
|---|---|---|
| 247-9<br>*ITZ* 34-5<br>*R & GH*<br>*Stores.* | *Three Jars*<br>*Two Boxes*<br>*Six Cases* | *Currants* 3 *qrs.*<br>*F. M. Cavendish Tobacco* 40*lbs.*<br>*Whiskey B. P. Spirits* 12 *gals.* |
| Total .. | 11 | (Signed) *W. Shaw*, Exam. Officer. |

Date 27*th October*, 1875.

These documents are passed at the Principal Searcher's Office, the Bond Note as being the proof that bond has been given, and the Store Authority being also produced there.

The Store Slip is forwarded by messenger service to the Export Examining Officer at the station where the ship is lying.

The regulations governing the shipment of stores are very similar to those for merchandize exported (*see* EXPORTATION), but in the case of stores, the Export Examining Officer checks the stores shipped by the Store Slip, certifies thereon to the shipment, and forwards the document to the Rummaging Examining Officers on the Gravesend Station, in order that a final examination may, so far as practicable, be made there.

The Pricking Notes for stores shipped are usually taken by the Broker to the office of the Principal Searcher at the time of clearing the vessel, there compared with the other documents, and the victualling bill prepared.

No cocket is required when vessels clear in ballast.

**12.—Quantities allowed.**—The Board allow the undermentioned quantities of the following dutiable articles to be shipped on board British and Foreign *outward bound* vessels, with an addition of 25 per cent. to guard against the casualties of a sea voyage.

For the master, each mate, and each cabin passenger, per day:—

| | |
|---|---|
| Wine .. .. .. .. .. | one quart. |
| Cigars .. .. .. .. .. | one quarter ounce. |

For each person on board per week:—

| | |
|---|---|
| Dried fruits .. .. .. .. | two pounds. |
| Vinegar .. .. .. .. | half pint. |

For each person on board:—

| | |
|---|---|
| Coffee, Cocoa, Cocoa Paste, or Chicory roasted or ground .. .. .. | one ounce. |
| Tea .. .. .. .. .. | one quarter ounce. |
| Tobacco, manufactured or unmanufactured .. .. .. .. | one quarter ounce. |
| British Spirits, Foreign Spirits, Foreign Cordials } together .. | one quarter of a pint. |
| Beer, British or foreign .. .. | one quart. |

G.O. 21 Aug. '33 WINE MAY BE SUBSTITUTED FOR SPIRITS, either partially or wholly, one pint of wine being deemed equivalent to half-a-pint of spirits.

G.O. 1 April '34 Wine bottled in the warehouse for exportation, may be shipped as stores in packages containing *not less than one dozen reputed quarts*, or two dozen reputed pints.

G.O. 24 June '33 COCOA, COFFEE, TEA, &c.—The entire quantity may be shipped in either of these articles; half an ounce of tea being considered equal to one ounce of coffee, cocoa, or cocoa paste.

117 / 75 REPACKING FOR STORES.—When the undermentioned articles are repacked for stores, the repacked packages must not contain less than the following quantities, viz.:

| | | | |
|---|---|---|---|
| Tea .. .. .. | 6 lbs. | Currants .. .. .. | 14 lbs. |
| Coffee .. .. .. | 28 „ | Raisins .. .. .. | 14 lbs. |
| Chicory .. .. .. | 28 „ | Tobacco .. .. .. | 7 lbs. |
| Cocoa .. .. .. | 28 „ | Cigars .. .. .. .. | 2 lbs. |

In cases where for any reason application is made for the shipment on board a vessel of a smaller quantity of any article than that named in the section, the quantity required may in such case be repacked and shipped in one package.

When packages of goods are repacked for stores generally, to remain in the store floor till sold for shipment, the above scale must be observed.

Cigars imported in internal boxes may be exported for stores in the same internal boxes, but if more than one box be required, all the boxes must be placed in one case, and not merely tied or strapped together with tape or hoops.

Manufactured tobacco of different kinds or descriptions may be allowed, but the whole quantity of any one kind or description must be shipped in one package, unless the total quantity of that kind or description is too great to be so packed.

The practice of merely strapping or tying together packages of tobacco, or placing such packages in bags or wrappers or in skeleton cases is not allowed.

Internal packages are on no account to be sealed with the official seal, the seal is to be attached to the external package only.

100 / 49 / 2 / 51 Only one cask of each description of spirits shipped may be under the legal size; but as emigrant vessels, irrespective of the spirits shipped as stores for the master and crews, are required to take small quantities of spirits as a part of their "medical comforts" (to be used at the discretion of the Surgeon), and which are necessarily shipped in casks of less than the legal quantity, the indulgence just mentioned is extended *not only to the stores* for the use of the vessel, but also to spirits shipped as "*medical comforts.*"

33 & 45 / 45 Repacking of spirits allowed into casks of not less than 5 gallons, but this restriction not to apply to cases where with reference to the number of the crew and the duration of the voyage, so large a quantity may not be required.

**Quantities of Wine, Beer, Dried Fruit, Vinegar, Coffee, Cocoa, &c., allowed as Stores per man, according to the average duration of voyages.**

| No. of Days. | Wine and Beer of each. | | Dried Fruits. | | Vinegar. | | Coffee, Cocoa, or Cocoa Paste. | | No. of Days. |
|---|---|---|---|---|---|---|---|---|---|
| | galls. | gills | lb. | oz. | galls. | gills. | lbs. | oz. | |
| 42 | 13 | 4 | 15 | 0 | | 15 | 3 | 5 | 42 |
| 80 | 25 | 0 | 28 | 9 | | 29 | 6 | 4 | 80 |
| 90 | 28 | 4 | 32 | 2 | 1 | 0 | 7 | 1 | 90 |
| 95 | 29 | 22 | 33 | 15 | 1 | 2 | 7 | 7 | 95 |
| 100 | 31 | 8 | 35 | 11 | 1 | 4 | 7 | 13 | 100 |
| 110 | 34 | 12 | 39 | 5 | 1 | 7 | 8 | 10 | 110 |
| 120 | 37 | 16 | 42 | 14 | 1 | 11 | 9 | 6 | 120 |
| 125 | 39 | 2 | 44 | 10 | 1 | 13 | 9 | 12 | 125 |
| 130 | 40 | 20 | 46 | 7 | 1 | 14 | 10 | 3 | 130 |
| 140 | 43 | 24 | 50 | 0 | 1 | 18 | 10 | 15 | 140 |
| 150 | 46 | 28 | 53 | 9 | 1 | 22 | 11 | 12 | 150 |
| 160 | 50 | 0 | 57 | 2 | 1 | 25 | 12 | 8 | 160 |
| 180 | 56 | 8 | 64 | 5 | 2 | 0 | 14 | 1 | 180 |
| 185 | 57 | 26 | 66 | 1 | 2 | 2 | 14 | 7 | 185 |
| 190 | 59 | 12 | 67 | 14 | 2 | 4 | 14 | 14 | 190 |
| 200 | 62 | 16 | 71 | 7 | 2 | 7 | 15 | 10 | 200 |
| 210 | 65 | 20 | 75 | 0 | 2 | 11 | 16 | 7 | 210 |
| 230 | 71 | 28 | 82 | 2 | 2 | 18 | 18 | 0 | 230 |
| 240 | 75 | 0 | 85 | 11 | 2 | 22 | 18 | 12 | 240 |
| 260 | 81 | 8 | 92 | 14 | 2 | 29 | 20 | 5 | 260 |
| 270 | 84 | 12 | 96 | 7 | 3 | 0 | 21 | 2 | 270 |
| 280 | 87 | 16 | 100 | 0 | 3 | 4 | 21 | 14 | 280 |
| 330 | 103 | 4 | 117 | 14 | 3 | 22 | 25 | 13 | 330 |
| 360 | 112 | 16 | 128 | 9 | 4 | 1 | 28 | 2 | 360 |
| 365 | 114 | 2 | 130 | 6 | 4 | 2 | 28 | 8 | 365 |
| 380 | 118 | 24 | 135 | 11 | 4 | 8 | 29 | 11 | 380 |
| 400 | 125 | 0 | 142 | 14 | 4 | 15 | 31 | 4 | 400 |
| 410 | 128 | 4 | 146 | 7 | 4 | 18 | 32 | 1 | 410 |
| 420 | 131 | 8 | 150 | 0 | 4 | 22 | 32 | 13 | 420 |
| 430 | 134 | 12 | 153 | 9 | 4 | 26 | 33 | 10 | 430 |
| 450 | 140 | 20 | 160 | 11 | 5 | 1 | 35 | 8 | 450 |
| 700 | 218 | 24 | 250 | 0 | 7 | 26 | 54 | 11 | 700 |

**Quantities of Cigars, Tobacco, and Tea, allowed as Stores according t average of voyages and number of persons on board.**

| No. of Days. | 1 MAN. | 2 MEN. | 3 MEN. | 4 MEN. | 5 MEN. | 6 MEN. | 7 MEN. | 8 MEN. | 9 MEN. |
|---|---|---|---|---|---|---|---|---|---|
| | lbs. oz. | lbs. oz. | lbs. oz. | lbs. oz. | lbs. oz. | lbs. oz. | lbs. oz. | lbs. oz. | lbs. oz. |
| 42 | 0 13½ | 1 10 | 2 7 | 3 5 | 4 2 | 4 15 | 5 12 | 6 9 | 7 6 |
| 80 | 1 9 | 3 2 | 4 11 | 6 4 | 7 13 | 9 6 | 10 15 | 12 8 | 14 1 |
| 90 | 1 12½ | 3 8 | 5 4 | 7 1 | 8 13 | 10 9 | 12 5 | 14 1 | 15 8 |
| 95 | 1 13¼ | 3 11 | 5 9 | 7 7 | 9 4 | 11 2 | 13 0 | 14 14 | 16 11 |
| 100 | 1 15¼ | 3 15 | 5 14 | 7 13 | 9 12 | 11 12 | 13 11 | 15 10 | 17 9 |
| 110 | 2 2¾ | 4 5 | 6 7 | 8 10 | 10 12 | 12 14 | 15 1 | 17 3 | 19 5 |
| 120 | 2 5¾ | 4 11 | 7 1 | 9 6 | 11 12 | 14 1 | 16 7 | 18 12 | 21 2 |
| 125 | 2 7 1/16 | 4 14 | 7 5 | 9 12 | 12 3 | 14 10 | 17 1 | 19 9 | 22 0 |
| 130 | 2 8¾ | 5 1 | 7 10 | 10 3 | 12 11 | 15 4 | 17 12 | 20 5 | 22 14 |
| 140 | 2 11¾ | 5 8 | 8 3 | 10 15 | 13 11 | 16 7 | 19 2 | 21 14 | 24 10 |
| 150 | 2 14¾ | 5 14 | 8 13 | 11 12 | 14 10 | 17 9 | 20 8 | 23 7 | 26 6 |
| 160 | 3 2 | 6 4 | 9 6 | 12 8 | 15 10 | 18 12 | 21 14 | 25 0 | 28 2 |
| 180 | 3 8¼ | 7 1 | 10 9 | 14 1 | 17 9 | 21 2 | 24 10 | 28 2 | 31 10 |
| 185 | 3 9 13/16 | 7 4 | 10 13 | 14 7 | 18 1 | 21 11 | 25 5 | 28 15 | 32 8 |
| 190 | 3 11 5/16 | 7 7 | 11 2 | 14 14 | 18 9 | 22 4 | 26 0 | 29 11 | 33 6 |
| 200 | 3 14½ | 7 13 | 11 12 | 15 10 | 19 9 | 23 7 | 27 6 | 31 4 | 35 3 |
| 210 | 4 1½ | 8 3 | 12 5 | 16 7 | 20 8 | 24 10 | 28 11 | 32 13 | 36 15 |
| 230 | 4 7½ | 9 0 | 13 8 | 18 0 | 22 7 | 26 15 | 31 7 | 35 15 | 40 7 |
| 240 | 4 11 | 9 6 | 14 1 | 18 12 | 23 7 | 28 2 | 32 13 | 37 8 | 42 3 |
| 260 | 5 1½ | 10 3 | 15 4 | 20 5 | 25 6 | 30 8 | 35 9 | 40 10 | 45 11 |
| 270 | 5 4¾ | 10 9 | 15 13 | 21 2 | 26 6 | 31 10 | 36 15 | 42 3 | 47 7 |
| 280 | 5 7½ | 10 15 | 16 7 | 21 14 | 27 6 | 32 13 | 38 5 | 43 12 | 49 4 |
| 330 | 6 7½ | 12 15 | 19 7 | 25 14 | 32 6 | 38 13 | 45 5 | 51 12 | 57 4 |
| 360 | 7 0½ | 14 1 | 21 2 | 28 2 | 35 3 | 42 3 | 49 4 | 56 4 | 63 5 |
| 365 | 7 2 1/16 | 14 4 | 21 6 | 28 8 | 35 10 | 42 12 | 49 14 | 57 1 | 64 3 |
| 380 | 7 6¾ | 14 14 | 22 4 | 29 11 | 37 2 | 44 9 | 51 15 | 59 6 | 66 13 |
| 400 | 7 13 | 15 10 | 23 7 | 31 4 | 39 1 | 46 14 | 54 11 | 62 8 | 70 5 |
| 410 | 8 0⅛ | 16 0 | 24 0 | 32 1 | 40 1 | 48 1 | 56 1 | 64 1 | 72 1 |
| 420 | 8 3¼ | 16 7 | 24 10 | 32 13 | 41 0 | 49 4 | 57 7 | 65 10 | 73 13 |
| 430 | 8 6⅝ | 16 13 | 25 3 | 33 10 | 42 0 | 50 6 | 58 13 | 67 3 | 75 9 |
| 450 | 8 12¾ | 17 9 | 26 6 | 35 3 | 43 15 | 52 12 | 61 8 | 70 5 | 79 2 |
| 700 | 13 10¾ | 27 6 | 41 0 | 54 11 | 68 6 | 82 1 | 95 11 | 109 6 | 123 1 |

antities of Cigars, Tobacco, and Tea, allowed as Stores according to the average duration of Voyages and number of persons on board.

| Days. | 10 MEN. | | 11 MEN. | | 12 MEN. | | 13 MEN. | | 14 MEN. | | 15 MEN. | | 20 MEN. | | 30 MEN. | | 40 MEN. | | No. of Days. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | lbs. | oz. | lbs. | oz. | lbs. | oz. | lbs. | oz. | lbs. | oz. | lbs. | oz. | lbs. | oz. | lbs. | oz. | lbs. | oz. | |
| 42 | 8 | 3 | 9 | 0 | 9 | 14 | 10 | 11 | 11 | 8 | 12 | 5 | 16 | 7 | 24 | 10 | 32 | 13 | 42 |
| 80 | 15 | 10 | 17 | 3 | 18 | 12 | 20 | 5 | 21 | 14 | 23 | 7 | 31 | 4 | 46 | 14 | 62 | 8 | 80 |
| 90 | 17 | 9 | 19 | 5 | 21 | 2 | 22 | 14 | 24 | 10 | 26 | 6 | 35 | 3 | 52 | 12 | 70 | 5 | 90 |
| 95 | 18 | 9 | 20 | 7 | 22 | 4 | 24 | 2 | 26 | 0 | 27 | 13 | 37 | 2 | 55 | 11 | 74 | 4 | 95 |
| 00 | 19 | 9 | 21 | 8 | 23 | 7 | 25 | 6 | 27 | 6 | 29 | 5 | 39 | 1 | 58 | 10 | 78 | 2 | 100 |
| 10 | 21 | 8 | 23 | 10 | 25 | 13 | 27 | 15 | 30 | 1 | 32 | 4 | 43 | 0 | 64 | 7 | 85 | 15 | 110 |
| 20 | 23 | 7 | 25 | 13 | 28 | 2 | 30 | 8 | 32 | 13 | 35 | 3 | 46 | 14 | 70 | 5 | 93 | 12 | 120 |
| 25 | 24 | 7 | 26 | 14 | 29 | 5 | 31 | 12 | 34 | 3 | 36 | 10 | 48 | 13 | 73 | 4 | 97 | 11 | 125 |
| 30 | 25 | 6 | 27 | 15 | 30 | 8 | 33 | 0 | 35 | 9 | 38 | 1 | 50 | 13 | 76 | 3 | 101 | 9 | 130 |
| 40 | 27 | 6 | 30 | 1 | 32 | 13 | 35 | 9 | 38 | 5 | 41 | 0 | 54 | 11 | 82 | 1 | 109 | 6 | 140 |
| 50 | 29 | 5 | 32 | 4 | 35 | 3 | 38 | 1 | 41 | 0 | 43 | 15 | 58 | 10 | 87 | 14 | 117 | 3 | 150 |
| 60 | 31 | 4 | 34 | 6 | 37 | 8 | 40 | 10 | 43 | 12 | 46 | 14 | 62 | 8 | 93 | 12 | 125 | 0 | 160 |
| 80 | 35 | 3 | 38 | 11 | 42 | 3 | 45 | 11 | 49 | 4 | 52 | 12 | 70 | 5 | 105 | 8 | 140 | 10 | 180 |
| 85 | 36 | 2 | 39 | 12 | 43 | 6 | 47 | 0 | 50 | 9 | 54 | 3 | 72 | 4 | 108 | 6 | 144 | 9 | 185 |
| 90 | 37 | 2 | 40 | 13 | 44 | 9 | 48 | 4 | 51 | 15 | 55 | 11 | 74 | 4 | 111 | 5 | 148 | 7 | 190 |
| 00 | 39 | 1 | 43 | 0 | 46 | 14 | 50 | 13 | 54 | 11 | 58 | 10 | 78 | 2 | 117 | 3 | 156 | 4 | 200 |
| 10 | 41 | 0 | 45 | 2 | 49 | 4 | 53 | 5 | 57 | 7 | 61 | 8 | 82 | 1 | 123 | 1 | 164 | 1 | 210 |
| 30 | 44 | 15 | 49 | 7 | 53 | 15 | 58 | 6 | 62 | 14 | 67 | 6 | 89 | 14 | 134 | 12 | 179 | 11 | 230 |
| 40 | 46 | 14 | 51 | 9 | 56 | 4 | 60 | 15 | 65 | 10 | 70 | 5 | 93 | 12 | 140 | 10 | 187 | 8 | 240 |
| 60 | 50 | 13 | 55 | 14 | 60 | 15 | 66 | 0 | 71 | 2 | 76 | 3 | 101 | 9 | 152 | 6 | 203 | 2 | 260 |
| 70 | 52 | 12 | 58 | 0 | 63 | 5 | 68 | 9 | 73 | 13 | 79 | 2 | 105 | 8 | 158 | 3 | 210 | 15 | 270 |
| 80 | 54 | 11 | 60 | 3 | 65 | 10 | 71 | 2 | 76 | 9 | 82 | 1 | 109 | 6 | 164 | 1 | 218 | 12 | 280 |
| 60 | 64 | 11 | 71 | 4 | 77 | 10 | 84 | 2 | 90 | 9 | 97 | 1 | 129 | 6 | 194 | 1 | 258 | 12 | 330 |
| 60 | 70 | 5 | 77 | 6 | 84 | 6 | 91 | 7 | 98 | 7 | 105 | 8 | 140 | 10 | 210 | 15 | 281 | 4 | 360 |
| 55 | 71 | 5 | 78 | 7 | 85 | 9 | 92 | 11 | 99 | 13 | 106 | 15 | 142 | 9 | 213 | 14 | 285 | 3 | 365 |
| 60 | 74 | 4 | 81 | 10 | 89 | 1 | 96 | 8 | 103 | 15 | 111 | 5 | 148 | 7 | 222 | 11 | 296 | 14 | 380 |
| 00 | 78 | 2 | 85 | 15 | 93 | 12 | 101 | 9 | 109 | 6 | 117 | 3 | 156 | 4 | 234 | 6 | 312 | 8 | 400 |
| 10 | 80 | 1 | 88 | 1 | 96 | 2 | 104 | 2 | 112 | 2 | 120 | 2 | 160 | 3 | 240 | 4 | 320 | 5 | 410 |
| 20 | 82 | 1 | 90 | 4 | 98 | 7 | 106 | 10 | 114 | 14 | 123 | 1 | 164 | 1 | 246 | 2 | 328 | 2 | 420 |
| 30 | 84 | 0 | 92 | 6 | 100 | 13 | 109 | 3 | 117 | 9 | 126 | 0 | 168 | 0 | 251 | 15 | 335 | 15 | 430 |
| 50 | 87 | 14 | 96 | 11 | 105 | 8 | 114 | 4 | 123 | 1 | 131 | 13 | 175 | 13 | 263 | 11 | 351 | 9 | 450 |
| 00 | 136 | 12 | 150 | 6 | 164 | 1 | 177 | 12 | 191 | 7 | 205 | 1 | 273 | 7 | 410 | 3 | 546 | 14 | 700 |

of Spirits allowed as Stores according to the average ation of voyages, and number of persons on board.

| 11 Men. | | 12 Men. | | 13 Men. | | 14 Men. | | 15 Men. | | 30 Men. | | 40 Men. | | [illegible] |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| galls. | gls. | galls. | gls. | galls. | gls. | galls. | gls. | galls. | gls. | galls. | gls. | galls. | gls. | |
| 18 | 2 | 19 | 22 | 21 | 11 | 22 | 31 | 24 | 20 | 42 | 26 | 49 | 7 | 65 | 20 | 42 |
| 34 | 12 | 37 | 16 | 40 | 20 | 43 | 24 | 46 | 28 | 62 | 16 | 93 | 24 | 125 | 0 | 90 |
| 38 | 22 | 42 | 6 | 45 | 23 | 49 | 7 | 53 | 24 | 70 | 10 | 106 | 15 | 140 | 20 | 90 |
| 40 | 26 | 44 | 17 | 48 | 8 | 51 | 31 | 55 | 21 | 74 | 7 | 111 | 11 | 148 | 14 | 95 |
| 42 | 31 | 46 | 28 | 50 | 25 | 54 | 22 | 58 | 19 | 78 | 4 | 117 | 6 | 156 | 8 | 100 |
| 47 | 9 | 51 | 18 | 55 | 28 | 60 | 5 | 64 | 15 | 85 | 20 | 128 | 29 | 171 | 28 | 110 |
| 51 | 18 | 56 | 8 | 60 | 30 | 65 | 20 | 70 | 10 | 93 | 24 | 140 | 20 | 187 | 16 | 120 |
| 53 | 23 | 58 | 19 | 63 | 15 | 68 | 12 | 73 | 8 | 97 | 21 | 146 | 16 | 195 | 10 | 125 |
| 55 | 28 | 60 | 30 | 66 | 1 | 71 | 3 | 76 | 6 | 101 | 18 | 152 | 11 | 203 | 4 | 130 |
| 60 | 5 | 65 | 20 | 71 | 3 | 76 | 18 | 82 | 1 | 109 | 12 | 164 | 2 | 218 | 24 | 140 |
| 64 | 15 | 70 | 10 | 76 | 6 | 82 | 1 | 87 | 25 | 117 | 6 | 175 | 25 | 234 | 12 | 150 |
| 68 | 24 | 75 | 0 | 81 | 8 | 87 | 16 | 93 | 24 | 125 | 0 | 187 | 10 | 250 | 0 | 160 |
| 77 | 11 | 84 | 12 | 91 | 13 | 98 | 14 | 105 | 15 | 140 | 20 | 210 | 30 | 281 | 8 | 180 |
| 79 | 16 | 86 | 23 | 93 | 30 | 101 | 6 | 108 | 13 | 144 | 17 | 216 | 26 | 289 | 2 | 185 |
| 81 | 21 | 89 | 2 | 96 | 16 | 103 | 29 | 111 | 11 | 148 | 14 | 222 | 21 | 296 | 28 | 190 |
| 85 | 30 | 93 | 24 | 101 | 18 | 109 | 12 | 117 | 6 | 156 | 8 | 234 | 12 | 312 | 16 | 200 |
| 90 | 8 | 98 | 14 | 106 | 21 | 114 | 27 | 123 | 2 | 164 | 2 | 246 | 3 | 328 | 4 | 210 |
| 98 | 27 | 107 | 26 | 116 | 26 | 125 | 25 | 134 | 25 | 179 | 22 | 269 | 17 | 359 | 12 | 230 |
| 103 | 4 | 112 | 16 | 121 | 28 | 131 | 8 | 140 | 20 | 187 | 16 | 281 | 5 | 375 | 0 | 240 |
| 111 | 23 | 121 | 28 | 132 | 1 | 142 | 6 | 152 | 11 | 203 | 4 | 304 | 22 | 406 | 8 | 260 |
| 116 | 1 | 126 | 18 | 137 | 4 | 147 | 21 | 158 | 7 | 210 | 30 | 316 | 13 | 421 | 28 | 270 |
| 120 | 10 | 131 | 8 | 142 | 6 | 153 | 4 | 164 | 2 | 218 | 24 | 328 | 4 | 437 | 16 | 280 |
| 141 | 26 | 154 | 22 | 167 | 19 | 180 | 15 | 193 | 12 | 257 | 26 | 386 | 23 | 515 | 20 | 330 |
| 154 | 22 | 168 | 24 | 182 | 26 | 196 | 28 | 210 | 30 | 281 | 8 | 421 | 28 | 562 | 16 | 360 |
| 156 | 27 | 171 | 3 | 185 | 11 | 199 | 20 | 213 | 28 | 285 | 5 | 427 | 24 | 570 | 10 | 365 |
| 168 | 9 | 178 | 4 | 192 | 31 | 207 | 26 | 222 | 21 | 296 | 28 | 445 | 10 | 593 | 24 | 380 |
| 171 | 28 | 187 | 16 | 203 | 4 | 218 | 24 | 234 | 12 | 312 | 16 | 468 | 24 | 625 | 0 | 400 |
| 176 | 6 | 192 | 6 | 208 | 7 | 224 | 7 | 240 | 8 | 320 | 10 | 480 | 15 | 640 | 20 | 410 |
| 180 | 15 | 196 | 28 | 213 | 9 | 229 | 22 | 246 | 3 | 328 | 4 | 492 | 6 | 656 | 8 | 420 |
| 184 | 25 | 201 | 18 | 218 | 12 | 235 | 5 | 251 | 31 | 335 | 30 | 503 | 29 | 671 | 28 | 430 |
| 193 | 12 | 210 | 30 | 228 | 17 | 246 | 3 | 263 | 22 | 351 | 18 | 527 | 11 | 703 | 4 | 450 |
| 200 | 25 | 328 | 4 | 355 | 15 | 382 | 26 | 410 | 5 | 546 | 28 | 820 | 10 | 1093 | 24 | 700 |

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**13.—Form of store bill for the out-ports.**—This order prescribes a new form of store bill to be used at the outports, Liverpool excepted; the request note for stores being discontinued. The quantities of goods required as stores are to be inserted on the store bill in figures only; and as soon as practicable after the vessel has sailed the store bill is to be forwarded to the Examiner, who after having carried to account the goods shipped as stores, is to return the bill to the port from which it has been received, for the purpose of being there filed in the usual manner.

**14.—Vessels clearing in ballast.**—When a vessel is proceeding in ballast to foreign parts, or to a port in the U.K., there to load for foreign parts, the certificate that bond has been given for the stores on board is made on the ballast declaration (*see* CLEARANCE OUTWARDS, p. 108), instead of on a separate bond note, and in the case of vessels clearing in ballast no cocket card s affixed to the victualling bill.

**15.—Vessels under repair.**—When a ship is about to proceed to a dry dock for repairs, and it is desired that the stores may be left on board, the following form of request is used.

SHIPS TO DRY DOCKS & WAYS.—No. 20.

To the Surveyors
of the Out-Door Department,

SIR, As the *Florence*, from *Lisbon*, is going *to the Globe Dry Docks*, at *Rotherhithe*, to be repaired, I request that the under-mentioned Stores may be allowed to remain on board under the Seals of Customs; and on the request being complied with, I hold myself responsible for the safe custody of those Stores, and undertake to pay the duty upon any deficiency that may occur therein.

LIST OF STORES ON BOARD.

17*lbs. Tobacco, ullage box.*
32*lbs. Tea, ullage chest.*
250*lbs. Coffee*, 2 *bags.*
9 *gallons Lemon Juice fortified*, 3 *cases.*

London, 17 *Dec.*, 1872. *A.B.*, Owner or Master.
Broker's Name and Residence.

If the Vessel has any Cargo on board the application for her removal must be made to the Inspectors-General, Out-door Department.

This request is indorsed; first by a certificate from the Rummaging Examining Officer "that the quantities and descriptions of stores enumerated on the other side are correct; that they are duly reported and not excessive, and are sealed up with No. seal, in the (*he here states the part of the vessel the stores are secured in,*)

The Surveyor grants the request upon the conditions stated, and it is forwarded to the Surveyor having charge of the station at which the ship is about to be repaired, and on the vessel leaving this place, if she has cargo on board, the Examining

Officer certifies that the stores are on board, or the manner in which they have been disposed of, as the case may be, and the document is finally forwarded to the Surveyor at the dock or station where the ship is proceeding to load.

**16.—Ships engaged in the foreign trade, landing or loading at more than one port in the U.K.**—On a *vessel arriving inwards*, the Tide Surveyor at the port at which it first arrives, takes an account of the stores, and places the same under seal, delivering from time to time such portion of the stores as may be necessary for the use of the master and crew during the detention of the vessel in port, and also delivering on the departure of the vessel such further quantities as may be deemed sufficient for the master and crew during the voyage to the port of destination.

For *outward bound* vessels proceeding to other ports to load, the Tide Surveyor delivers out such quantity as may be necessary

LETTER OF ADVICE OF STORES.—No. 19.

To the Surveyor,—SIR,

As the *Caldera*, *Short*, Master, from *Madras*, is going to *Cardiff*, and thence Foreign, I request that the undermentioned Stores may be allowed to remain on board under the Seals of Customs; and on the request being complied with, I hold myself responsible for the safe custody of those Stores, and undertake to pay the duty upon any deficiency that may occur therein; and I also undertake to produce the said Stores to the Officers of Customs on my arrival at *Cardiff*, or any other Port or Place in the United Kingdom.

List of Stores.

12 *gallons Spirits.*
8 *doz. Wine.*
12*lbs. Tobacco.*
400 *Cigars.*
20*lbs. Tea.*
50*lbs. Coffee.*

Port of *London.*

28 *March*, 1873. *Short*, Master.

I hereby certify, that the quantities and descriptions of Stores above enumerated are correct; and are sealed up with No. 308 Seal, in the *Store Room in the Cabin.*

*E. Johns*, Examining Officer.

28 *March*, 1873. *St. Katharine Dock Station.*

SURVEYOR'S OFFICE,
CUSTOMS, *London.*
28 *March*, 1873.

SIR,

I beg to acquaint you that the above-mentioned Vessel is now about to proceed to your Port with the Stores on board as enumerated, under Seals of Office.

I am, SIR,

To the Collector *Port of Cardiff.* Your obedient Servant, C. Bernard, Surveyor.

N.B.—Should the Vessel not proceed to a Foreign Port from *Cardiff*, the Surplus Stores must be sent to the Queen's Warehouse for security, unless the duties be paid upon them.

for use by the crew during the voyage to the port of loading, and leaves the remainder under seal, forwarding a letter of advice stating the particulars of the stores placed under seal, and of the quantities given out, to the Collector of the port to which the vessel is proceeding to load, and the Tide Surveyor at this latter port gives out any further supply of stores which may be necessary for the crew while the vessel is loading, it being observed in all cases that the quantities allowed must not exceed the store regulations, and that the duties must be paid on all stores consumed in excess of the scale, if not otherwise satisfactorily accounted for.

27 / 60 Either British or foreign spirits may be shipped as stores.

17.—**Stores allowed to vessels from the Channel Islands.**—1st. For the use of the crews and passengers of vessels departing from the Channel Islands for the United Kingdom:

30 & 31 v. c. 82 s. 25 / 108 / 67

*For Steam Vessels.*

| | | |
|---|---|---|
| Tobacco (including cigars) .. | ¾lb. | per man of the crew per week. |
| Tea .. .. .. .. | ¼lb. | |
| Spirits .. .. .. .. | ¼ gallon | |

And to the Chief Steward for the use of the Passengers:

| | | |
|---|---|---|
| Tobacco (including Cigars) .. | 5lbs. | per week. |
| Tea .. .. .. .. | 6lbs. | |
| Spirits .. .. .. .. | 6 gallons | |

*For Sailing Vessels.*

To any port between the Land's End and the North Foreland:

| | | |
|---|---|---|
| Tobacco (including cigars) .. | 1lb. per man. | for the whole crew |
| Tea .. .. .. .. | 2lbs. | |
| Spirits .. .. .. .. | 2 gallons | |

To any other port of the United Kingdom:

| | | |
|---|---|---|
| Tobacco (including cigars) .. | 1¼lb. per man. | for the whole crew. |
| Tea .. .. .. .. | 1lb. ,, | |
| Spirits .. .. .. .. | 3 galls. | |

2nd. For vessels proceeding to the fishing grounds off the coasts of the United Kingdom:

| | | |
|---|---|---|
| Tobacco (including cigars) .. | 1lb. | per man per month. |
| Tea .. .. .. .. | 1lb. | |
| Spirits .. .. .. .. | ¼ gallon | |

3rd. For vessels sailing for ports in the United Kingdom, there to load cargo for foreign ports, the same quantities of tobacco (including cigars), as well as of tea and spirits, to be shipped at the Channel Islands, as might be cleared from the Bonded Warehouses at the port of ultimate departure for such foreign voyage.

The Board also direct that the following regulations be observed with regard to the disposal and custody of such stores, viz.:

1st. That the tobacco or cigars, tea, and spirits in the possession of the crew or Chief Steward shall be produced to the Customs Officers visiting the vessel prior to sailing from the island.

2nd. That any of such articles found on board in excess of the scale herein sanctioned will be deemed to have been laden contrary to the provisions of Section 167 of the Customs Consolidation Act, 1853, and will be liable to forfeiture.

**18.—Removal of goods for stores.**—As a general rule, all legal sized packages of stores removed from one warehousing port to another warehousing port are to be removed under the warehousing regulations; and all packages of less than the legal size, whether from a warehousing port, or to a port not a warehousing port, are to be removed under special bond; but should the goods removed be intended for shipment on board a particular vessel, they are in all cases to be removed under special bond; and such goods are not to be recorded in the warehousing books at the port of arrival, but are to be treated as a direct exportation from the port of removal.

Certificates of the arrival of goods removed under G.O. 83, 1852, are now discontinued, *see* REMOVALS, *p.* 549.

Surplus stores may be removed for shipment as such, under G.O., 83, 1852, direct from a Baggage Warehouse without being first formally warehoused, a letter of advice being sent by the Baggage Officer.

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With respect to spirits and tobacco, removed in packages of less than the legal quantities, from ports where those articles are permitted to be warehoused to ports not possessing the privilege, the special bond must also provide for the shipment of the goods within three months (as a maximum period) from the date thereof, and for payment of the duties upon any deficiencies that may take place from the time of removal until the time of shipment; the officers at the port of removal taking care to apprize the Collector at the port of destination, of the delivery of the goods for removal, and of the circumstances and conditions under which it has been allowed; but the officers are to observe that this regulation is not intended to prevent the shipment of stores in packages of less than the legal size, under the existing practice, on board vessels proceeding coastwise from one port to another, and intended for use on the outward foreign voyage from such second port. (Wildman.)

There is a slight difference in the form of Bond Note used for goods removed to another port for ships' stores under G.O., No. 83, 1852; in such case the Bond note must state that the goods are for immediate and direct shipment as stores on board a certain vessel named, and her destination and the number of her crew must be specified.

C.C.A. s. 134

**19.—Stores for the Army and Navy.**—ALLOWANCE OF WINE FOR NAVAL OFFICERS.—Wine free of duty may be shipped for the use of Officers of the Navy, from ports approved by the Commissioners, in quantities per annum n. e. the undermentioned:—

| | | | |
|---|---|---|---|
| For every Admiral .. | 1,260 galls. | Captain of an inferior rate .. .. .. | 210 " |
| Vice-Admiral .. .. | 1,050 " | Lieutenant and other commanding Officer, Marine Officer, Purser, and Surgeon .. .. .. | 105 " |
| Rear-Admiral .. .. | 840 " | | |
| Captains of the 1st and 2nd rates .. .. | 630 " | | |
| Captains of the 3rd, 4th and 5th rates .. .. | 420 " | | |

The following ports have been approved for this purpose:—

| | | | |
|---|---|---|---|
| Belfast | Falmouth | Liverpool | Rochester |
| Cork | Glasgow | London | Southampton |
| Deal | Harwich | Milford | Weymouth |
| Dover | Inverness | Plymouth | Yarmouth |
| Dublin | Leith | Portsmouth | |

s. 136 TRANSFER ON OFFICERS LEAVING THE SERVICE, &c.—If any officer leave the service or be removed to another ship, the Officers of Customs may permit the transfer of such wine from one officer to another, as part of his proportion, whether on board the same ship or another, or the transhipment for the same officer, or the re-landing and re-warehousing for future reshipment; and the Officers of Customs at any port may receive back the duties for any of such wine, and deliver the same for home use; but such wine if not duly laden, or if unladen without the permission of the Officer of Customs, is to be forfeited.

s. 137 SHIPMENT OF TOBACCO.—The purser of any of H. M. Ships in actual service may, to the extent allowed, (*see sec.* 139 *below*) and at an approved port, enter and ship any tobacco warehoused in his name for the use of the ship, and on delivering tothe Collector of the port a certificate from the captain of the ship, stating the name of the purser, and the number of the crew, and giving bond with one sufficent suriety, in treble the duties that no part of the tobacco shall be landed without leave of the officers of Customs.

Wildman p. 340 Tobacco may be shipped on board any ship or transport for the use of troops.

s. 138 TRANSFERS OF REMAINDERS.—On the removal of a purser from one ship to another, the Collector may permit the transhipment of the remains of such tobacco, upon entry of the same by the purser, setting forth the time and port of original shipment; and on the paying off of a ship the remains may, by like permission, be entered by the purser, either for duty, to be warehoused for six months, or for the supply of another ship. The warehousing of such tobacco to be subject to all the general regulations relating to the warehousing of tobocco, so far as applicable.

s. 139 QUANTITY ALLOWED.—The quantity not to exceed 2 lbs. for each of the crew per lunar month, and not more than six months' allowance to be shipped at one time. The Collector at the port at which tobacco is so shipped, landed, or transferred, to report the particulars to the Commissioners, in order that a general account may be kept of the quantities supplied and consumed on board of each ship.

G.O. 11 March '32 Transport vessels engaged by the Government are allowed stores on a proper certificate from the Victualling Department.

M. 7 Aug. '51 Applications for wine from the warehouse are to be made on the form prescribed by G.O., 21 June, 1854.

To LONDON, ROCHESTER, PLYMOUTH and CORK. Articles of Grocery, to the extent of the scale provided by the Minute of the 7th of August, 1851, and on the receipt of a request in accordance with the form therein provided, may be shipped as stores for officers of H. M. ships in commission proceeding beyond the seas.—*See* WILDMAN, p. 546.

STORES FOR FOREIGN SHIPS OF WAR.—Stores are allowed to be shipped on board foreign vessels of war upon the officer in command making the following declaration:—

I, commander of the ship of war, now lying in the port of do hereby engage that all goods shipped as stores on board the said vessel, when

goods liable to Customs duties, or on which any Customs drawback may be payable, shall be used as stores only for the said vessel, and shall not be re-landed in any part of the United Kingdom of Great Britain and Ireland.

Signed in the presence of

Bond to be given by the shippers of the Stores.
B.M., 11th May, 1858.

**20.—Table of estimated duration of voyages.**—By G.O. of 29th November, 1882, and 100 of 1845, the duration of voyages from the United Kingdom to the different Ports enumerated, out and home, is to be estimated according to the average number of days stated in the following list.

For such places as are not included in the following list, the same allowance should be granted as given to the place, mentioned in the list, nearest thereto.

| | |
|---|---|
| Abo .. .. .. | 100 |
| Acapulco, Mexico! .. | 450 |
| Africa, coasting voyage on West Coast | 330 |
| Alexandretta .. | 180 |
| Alexandria .. .. | 180 |
| Algiers .. .. | 120 |
| Alicante .. .. | 110 |
| Almeria .. .. | 100 |
| Altea .. .. .. | 110 |
| Ancona .. .. | 160 |
| Annobon .. .. | 180 |
| Antigua .. .. | 180 |
| Archangel .. .. | 120 |
| Archipelago Isles .. | 180 |
| Ascension Isle .. | 240 |
| Augustine's Bay .. | 150 |
| Australia .. .. | 420 |
| Azores Islands .. | 90 |
| Bahama Isles .. | 150 |
| Bahia .. .. | 200 |
| Baltimore .. .. | 120 |
| Batavia .. .. | 400 |
| Barbadoes .. .. | 180 |
| Barcelona .. .. | 110 |
| Barcelore .. .. | 365 |
| Bay of Campeachy | 240 |
| Bay of Rosas .. | 110 |
| Bayonne .. .. | 80 |
| Bengal .. .. | 400 |
| Berbice .. .. | 180 |
| Bergen .. .. | 100 |
| Bermuda .. .. | 120 |
| Bilbao .. .. | 80 |
| Bombay .. .. | 365 |
| Bona .. .. | 120 |
| Bordeaux .. .. | 80 |
| Bornholm .. .. | 100 |
| Boston .. .. | 120 |
| Botany Bay .. .. | 420 |
| Brazils .. .. | 200 |
| Bremen .. .. | 42 |
| Buenos Ayres .. | 240 |
| Cadiz .. .. | 90 |
| Calabar .. .. | 180 |
| Calcutta .. .. | 400 |
| Callao .. .. | 400 |
| Canary Isles .. | 95 |
| Candia Isle .. .. | 160 |
| Canton .. .. | 420 |
| Cape Coast Castle .. | 200 |
| Cape de Verde Islands:— | |
| St. Antonio .. | 100 |
| St. Vincent .. | |
| St. Jago .. .. | |
| Cape Hayti .. .. | 210 |
| Cape of Good Hope | 240 |
| Cape St. Mary .. | 180 |
| Carlscrona .. .. | 100 |
| Carthagena .. .. | 100 |
| Carthagena, Spanish Main .. .. | 240 |
| Cayenne .. .. | 180 |
| Cephalonia .. .. | 160 |
| Cette .. .. .. | 180 |
| Ceuta .. .. | 120 |
| Ceylon .. .. | 365 |
| Charlestown .. | 120 |
| Chesapeake Bay .. | 120 |
| Chili .. .. .. | 360 |
| China .. .. | 420 |
| Christiania .. .. | 100 |
| Civita Vecchia .. | 180 |
| Colombo .. .. | 365 |
| Columbia River .. | 700 |
| Constantinople .. | 180 |
| Copenhagen .. | 100 |
| Coquimbo .. .. | 400 |
| Corfu Isle .. .. | 160 |
| Corsica Isle .. .. | 180 |
| Corunna .. .. | 80 |
| Cronstadt .. .. | 100 |
| Cuba .. .. .. | 210 |
| Cuddalore .. .. | 400 |
| Cumana .. .. | 240 |
| Curaçao .. .. | 180 |
| Cyprus .. .. | 180 |
| Danzig .. .. | 100 |
| Davis' Straits .. | 240 |
| Delaware Bay .. | 180 |
| Demerara .. .. | 150 |
| Dominica .. .. | 180 |
| Drontheim .. .. | 100 |
| Elba Isle .. .. | 180 |
| Elbing .. .. | 95 |
| Elsinore .. .. | 100 |
| Emden .. .. | 42 |
| Essequibo .. .. | 180 |
| Falkland Islands .. | 240 |
| Faröe Isles, North Sea | 100 |
| Fayal .. .. .. | 80 |
| Fernando Po .. | 180 |
| Ferro Island, Canaries | 95 |
| Ferrol .. .. | 90 |
| Friendly Islands .. | 420 |
| Gallipoli .. .. | 180 |
| Gangapatam .. | 400 |
| Genoa .. .. | 180 |
| Gibraltar .. .. | 100 |
| Goa .. .. .. | 365 |
| Goree .. .. | 190 |
| Gottenborg .. .. | 100 |
| Greece and Greek Islands .. .. | 180 |
| Greenland Fishery | 180 |
| Grenada .. .. | 180 |
| Guadaloupe .. .. | 180 |
| Guayaquil .. .. | 420 |
| Halifax .. .. | 120 |
| Hamburg .. .. | 42 |
| Havana .. .. | 200 |
| Hayti .. .. | 210 |
| Heligoland .. .. | 42 |
| Hobart Town .. | 400 |
| Honduras .. .. | 240 |
| Hudson's Bay .. | 240 |
| Iceland .. .. | 100 |
| Ionian Isles .. | 180 |
| Islands of the Archipelago .. .. | 180 |
| Isle of Sable .. | 120 |
| Isles of France and Bourbon .. .. | 270 |
| Italy .. .. .. | 180 |
| Iviga .. .. .. | 110 |
| Jamaica .. .. | 210 |
| Java .. .. .. | 400 |
| Konigsberg .. .. | 100 |
| La Conception .. | 400 |
| Ladrones .. .. | 420 |
| La Guayra .. .. | 240 |
| Leghorn .. .. | 180 |
| Lima .. .. | 400 |
| Lisbon .. .. | 80 |
| Long Island .. | 180 |
| Lubeck .. .. | 100 |
| Madagascar .. | 270 |
| Madeira .. .. | 90 |
| Madras .. .. | 400 |
| Majorca .. .. | 110 |
| Malabar .. .. | 365 |
| Malacca .. .. | 400 |
| Malaga .. .. | 100 |
| Malstrom .. .. | 100 |
| Malta .. .. | 140 |
| Mangalore .. .. | 365 |
| Manilla .. .. | 420 |
| Maranham .. .. | 180 |

| | |
|---|---|
| Marigalante .. | 180 |
| Marseilles .. .. | 180 |
| Martinique .. .. | 180 |
| Masulipatam .. | 400 |
| Mauritius .. .. | 270 |
| Memel .. .. | 100 |
| Messina .. .. | 180 |
| Mexico. — *See* Vera Cruz and Acapulco | |
| Minorca .. .. | 110 |
| Miramichi .. .. | 100 |
| Mocha .. .. | 365 |
| Mogadore .. .. | 120 |
| Monte Video .. | 220 |
| Montreal .. .. | 150 |
| Montserrat .. .. | 180 |
| Nantes .. .. | 80 |
| Naples .. .. | 180 |
| Narbonne .. .. | 180 |
| Negapatam .. .. | 400 |
| Nevis .. .. | 180 |
| New Brunswick .. | 120 |
| Newfoundland .. | 120 |
| New Guinea .. | 400 |
| New Orleans .. | 190 |
| New Port .. .. | 120 |
| New Providence .. | 165 |
| New South Wales .. | 400 |
| New York .. .. | 120 |
| New Zealand .. | 400 |
| Nice .. .. .. | 180 |
| North Bergen .. | 100 |
| Nova Scotia .. | 120 |
| Odessa .. .. | 240 |
| Oporto .. .. | 80 |
| Otaheite .. .. | 420 |
| Owhyhee .. .. | 420 |
| Palermo .. .. | 130 |
| Panama .. .. | 420 |
| Para .. .. | 185 |
| Pelew Islands .. | 420 |
| Pensacola .. .. | 190 |
| Pernambuco .. | 190 |
| Peru .. .. .. | 400 |
| Petersburg .. .. | 100 |
| Philadelphia .. | 120 |
| Philippine Islands .. | 420 |
| Pillau .. .. | 100 |
| Placentia Harbour .. | 120 |
| Pondicherry .. .. | 400 |
| Port-au-Prince, Hayti | 210 |
| Porto Bello .. .. | 240 |
| Porto Rico .. .. | 210 |
| Port St. John, Newfoundland .. | 120 |
| Providence, Bahamas | 160 |
| Quebec .. .. | 150 |
| Queen Ann's Point | 180 |
| Reunion Isle .. | 270 |
| Revel .. .. .. | 100 |
| Rhodes Island .. | 180 |
| Riga .. .. .. | 100 |
| Rio Grande .. .. | 200 |
| Rio Janeiro .. .. | 200 |
| River Gambia .. | 120 |
| Rochelle .. .. | 80 |
| Rome .. .. | 180 |
| Rugen .. .. | 100 |
| St. Andero .. .. | 80 |
| St. Andrew, New Brunswick .. | 120 |
| St. Antonio, Canaries | 95 |
| St. Augustine's Bay | 150 |
| St. Bartholomew .. | 180 |
| St. Christopher's .. | 180 |
| St. Croix .. .. | 180 |
| St. Domingo .. | 210 |
| St. Eustatia .. | 180 |
| St. Helena .. .. | 240 |
| St. Jago, Canaries .. | 95 |
| St. John's, N.B. .. | 120 |
| St. John's, Newfoundland .. | 120 |
| St. Lucia .. .. | 180 |
| St. Martin .. .. | 180 |
| St. Mary's .. .. | 95 |
| St. Michael's, Azores | 80 |
| St. Salvadore or Bahia | 200 |
| St. Sebastian .. | 210 |
| St. Thomas .. .. | 180 |
| St. Ubes .. .. | 80 |
| St. Vincent, Canaries | 95 |
| St. Vincent, W.I. .. | 180 |
| Salee .. .. .. | 120 |
| Salerno .. .. | 180 |
| Salonica .. .. | 180 |
| Sandwich Isles .. | 420 |
| Santa Martha .. | 240 |
| Sardinia .. .. | 120 |
| Savannah .. .. | 150 |
| Scanderoon .. | 180 |
| Senegal .. .. | 180 |
| Sierra Leone .. | 180 |
| Singapore .. .. | 365 |
| Smyrna .. .. | 180 |
| Society's Islands .. | 420 |
| South Sea Fishery, 2, 3 or 4 years | |
| Stettin .. .. | 100 |
| Stockholm .. .. | 100 |
| Sumatra .. .. | 400 |
| Surat .. .. | 365 |
| Suez .. .. .. | 120 |
| Swan River .. .. | 365 |
| Sydney, N. S. Wales | 400 |
| Syra .. .. .. | 180 |
| Syracuse .. .. | 140 |
| Tangiers .. .. | 120 |
| Tarragona .. .. | 110 |
| Tellicherry .. .. | 365 |
| Teneriffe .. .. | 95 |
| Timor .. .. | 420 |
| Tobago .. .. | 180 |
| Tonning .. .. | 42 |
| Tortola .. .. | 180 |
| Toulon .. .. | 130 |
| Tranquebar .. .. | 400 |
| Trieste .. .. | 160 |
| Trincomalee .. | 380 |
| Trinidad .. .. | 180 |
| Trinity Bay .. .. | 120 |
| Tripoli .. .. | 120 |
| Truxillo .. .. | 410 |
| Tunis .. .. | 120 |
| Valdivia .. .. | 400 |
| Valencia .. .. | 110 |
| Valparaiso .. .. | 400 |
| Van Diemen's Land | 365 |
| Venezuela .. .. | 240 |
| Venice .. .. | 160 |
| Vera Cruz .. .. | 260 |
| Viborg .. .. | 100 |
| Vigo .. .. | 80 |
| Wyburg .. .. | 100 |
| Zante Isle .. .. | 160 |
| Zara .. .. .. | 160 |
| Zea .. .. .. | 160 |

## Stornoway, Port of.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 15 | 1,498 | .. | .. | 433 | 58,704 | 60 | 8,351 | .. | .. | 845 | 46,777 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 20 | 1,348 | 1 | 66 | 21 | 1,414 | 1 | 102 | .. | .. | 1 | 102 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 1,066

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £3,347 | £39,103 | £5 |

Stornoway, a port situated on the eastern side of the Isle of Lewis, one of the outer Hebrides. The chief industry is the herring fishery, which during the season is carried on to a great extent. The imports are inconsiderable, consisting of wood goods, salt, tar, &c.

**Customs Establishment.**

*Collector and Surveyor*, FRANKLIN T. BOUCHER.

EXAMINING OFFICER.—*Third Class*, &c.—Alexander M. McIver.

*O.D.O.—Second Class.*—J. McRae, T. McCririck.

**There are no Bonded Warehouses.**

**Scrabane**, co. Tyrone. An **Excise General Warehouse**, Warehouse Keeper, A. J. Eaton.

## Stranraer, Port of. S.R.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 7 | 894 | .. | .. | 589 | 71,518 | 2 | 360 | .. | .. | 437 | 63,881 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 34 | 1,857 | 2 | 271 | 36 | 2,128 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868. .....765

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £4,176 | .. | .. |

**Stranraer**, co. Wigtown, a port situated at the head of Loch Ryan. The Loch affords a safe anchorage for vessels at all times, and in bad weather is much resorted to for shelter. There is an outward coasting trade in coal and lime, and a few cargoes of timber are imported from foreign parts.

**Customs Establishment.**

*Superintendent of Customs and Mercantile Marine.*—JAMES WATERS.

*O.D.O.—Second Class.*—R. Sprout.

**No Bonded Warehouse.**

**Stromness**, on the mainland of Orkney; it has an excellent harbour of refuge, and is provided with a patent slip, which is of important service to vessels meeting with casualties. Stromness is included in the port of Kirkwall; *which see.*

## Sunderland, Port of. S.R.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 2456 | 698,234 | 26 | 19,279 | 880 | 81.748 | 2986 | 868,826 | 185 | 82,572 | 6345 | 1118147 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 582 | 168,584 | 127 | 51 045 | 709 | 214,629 | 12 | 4,646 | 112 | 87,130 | 124 | 91,776 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 108

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £645,964 | £1,806,134 | £114,771 |

**Sunderland**, co. Durham, an important port and manufacturing town situated on the banks of the Wear, a short distance from the sea. Here are extensive iron foundries, engine works, rolling mills, glass works, and ship yards for the building of iron as well as wooden vessels. Imports: iron, iron ore, wood goods, and general cargoes. Exports: iron, coal, and general goods.

**Customs Establishment.**

*Collector*, ELGAR PAGDEN.

CLERKS.—*First Class.*—Thomas M. Mitchell, *Second Class.*—Blythe Jolly, Alfred E. Rolt. EXTRA CLERK.—Thomas M. Mitchell.

*Writers.*—J. H. Godfrey, H Day.

SURVEYOR.—Hugh S. Main.

EXAMINING OFFICERS.—*First Class.*—Joseph H. Kirk, John P. Coulson. *Second Class.*—Francis F. Yeatman, Thomas E. Fawcett, James Mason. *Third Class.*—George S. Thurlbeck, William Bungard, E. P. Jenkins, David Brown, James Cott.

*O.D.O.—First Class.*—T. Douglas, T. W. Barnes, R. C. Robinson, P. J. Baglee, F. N. Reeves, T. E. Newby, W. Newton, G. Trewhitt, J. F. Hall, J. Raine, R. Elgar, J. H. Davison. *Second Class.*—F. D. Bonner, J. Y. Stalker, W. Proudfoot, T. Best, T. Walton, J. E. Woodgate, G. J. Barry, J. Sheridan, F. C. Wilkinson, D. Allan, J. M. Smith, M. Garton, J. Gordon, W. Finlay.

SUB-PORT : SEAHAM.

*Superintendent of Customs and Mercantile Marine.*—WILLIAM R. ARKLESS.

EXAMINING OFFICER.—*Third Class.*—William Farrow.

**Bonded Warehouses.**

**Superannuation.**

V. **Persons appointed to an office subsequent to superannuation.**—Persons appointed to a public office while enjoying a superannuation or compensation allowance are not to be paid such superannuation, &c., if the salary of their new office equal that of their former appointment, but if it be less, superannuation, &c., may be paid to an extent equal to the difference between the salaries of the two offices.

**Average in certain cases.**—In the case of offices for which fees or other sources of profit form part of the emoluments, the head of the department, with the sanction of the Treasury, may fix an average sum n.e. the average amount of such emoluments for the three last preceding years.

**Scale of superannuation allowances.**—

| | LENGTH OF SERVICE. | AMOUNT OF ALLOWANCE. |
|---|---|---|
| 2 | Exceeding 10 years and n.e. 11 years .. .. .. .. | 10-60ths of the annual salary and emoluments of his office. |
| | For each additional year of service until the completion of a service of 40 years .. .. .. | a further allowance of 1-60th. No allowance beyond 40-60ths. |

**Offices requiring professional or peculiar qualifications.**—The Treasury, by warrant, may declare that for certain offices professional or peculiar qualifications not ordinarily acquired in the public service are required, rendering it expedient that persons should be appointed thereto at an age exceeding that at which public service ordinarily begins, and may by such warrant direct that in computing the superannuation allowance according to the above scale (*sec.* 2) a number of years n.e. 20 be added to the length of service, and that the occupants of such offices may be entitled to superannuation for service of less than 10 years.

**Allowance in case of bodily injury.**—In the case of the holder of an office, who not having completed the period which would entitle him to a superannuation allowance, is compelled to quit the public service, by reason of severe bodily injury, occasioned, without his own default, in the discharge of his public duty, the Treasury may grant a gratuity n.e. 3 months' pay for every 2 years of service, or a superannuation allowance n.e. 10-60ths.

**Gratuities for short services.**—In the case of a person compelled from bodily or mental infirmity to leave the service before he is entitled to superannuation the Treasury may grant a gratuity n.e. one month's pay for each year of service.

**Increased or decreased allowance according to special merit or demerit.**—The Treasury may grant to any person a greater amount of allowance (than provided by the scale) when special service rendered by such person shall appear to them to justify such increase, such allowance in no case to

exceed the salary and emoluments enjoyed by the grantee at the time of retirement; and the Treasury may grant to any person an allowance less than would otherwise have been awarded to him where his default or demerits in relation to the public service appear to them to justify such diminution.

s. 10 **Superannuation not to be granted before the age of 60 unless in case of infirmity.**—A superannuation allowance may not be granted to any person under 60 years of age unless upon medical certificate to the satisfaction of the Treasury that he is incapable, from infirmity of mind or body, to discharge the duties of his situation, and that such infirmity is likely to be permanent.

s. 11 **Persons superannuated under 60 may be required to serve again.**—Every person under 60 years of age to whom a superannuation or compensation allowance has been granted, is liable until he has reached the age of 60 to be called upon to fill any office under the Crown in that part of H.M. dominions where he has before served, for which his previous public services may render him eligible, and if he decline, or neglect to execute the duties of such office satisfactorily, being in a competent state of health, he forfeits his right to the compensation or superannuation allowance granted to him.

s. 12 **Transfer of officers from offices entitling to superannuation to offices not so entitling.—Colonial appointments, &c.**—Any officer transferred from employment entitling him to superannuation allowance, to public employment under the Crown, not so entitling him, is entitled, on his ultimate retirement from the public service, to the same allowance as if he had continued to hold the vacated employment, and at the same rate of salary as when the same was vacated, subject to the conditions which would in that case have been applicable to the grant of such allowance; and the Treasury may in the case of officers transferred to Governorships of Colonies, and other high offices abroad conferred for a limited period, grant such superannuation allowance to such officers on the expiration of such term of service, without a renewal of public appointment; but any officer to whom such grant is made while under the age of 60 is subject to the liability to be called upon to fill office. (*see sec.* 11.)

s. 16 **Allowances to be paid free from taxes.**—All superannuation, compensations, gratuities and other allowances are to be paid without any abatement or deduction in respect of any taxes or duties whatever at present existing except the tax on property or income.

s. 17 **Definition of "Civil Servants."**—No person to be deemed to have served in the permanent Civil Service of the State unless he holds his appointment direct from the Crown, or has been admitted into the Civil Service with a certificate from the Civil Service Commissioners, and no person to be entitled to superannuation allowance under this Act, unless his salary or remuneration has been provided out of the Consolidated Fund, or out of moneys voted by Parliament.

C.C.A. s. 1 **Customs superannuation allowances not assignable.**—No annual or other superannuation allowance for service is assignable, and any assignment or disposition of the same is void, and cannot be enforced in any Court of Law or Equity.

## Pensions Commutation Act, 1869.

34 & 35 V. c. 36 s. 3 **Application.**—The Act to apply only—

1. To officers in Her Majesty's naval and land forces; and
2. To persons who have retired or have been removed from public Civil offices in consequence of the abolition of their offices, or for the purpose of facilitating improvements in the organisation of the departments to which they belonged, and to whom annual pensions have been granted by way of compensation for such retirement or removal.

**Power to the Treasury to commute pensions.**—The Treasury may on the application of a person so entitled, commute his pension by the payment of a capital sum of money, calculated according to the estimated duration of the life of the pension holder, subject to the following provisions:

(a.) The age of the pension holder to be reckoned at the age he will attain on the birthday next succeeding his application for commutation.

(b.) Years to be added in the case of impaired lives, and a deduction from age to be made as an equivalent for the right for prospective increase of the salary commuted.

(c.) In calculating the amount payable in respect of any pension, interest to be reckoned at a rate of not less than 5 per cent. per annum.

(d.) No application for the commutation of a pension to be received unless accompanied by a recommendation from the head of the department to which the applicant belongs, unless the Treasury otherwise direct.

**Commutation Board.**—A Commutation Board to be appointed, and to consist of the Controller General of the National Debt Office, and four other persons appointed by the Treasury.

The Commutation Board to inquire into and report to the Treasury upon applications for commutation under this Act.

**Deduction from salary if pension holder takes office.**—If any pension holder whose pension has been commuted accepts any public employment, a deduction is to be made from his salary equal to the amount that would have been abated from the pension if it had not been commuted; and in the event of his becoming entitled to a pension in respect of such employment, it is not to exceed in amount that which he might have received had his pension not been commuted.

**Superannuation Act, 1875.**

**Increased allowance for service in unhealthy climates.**—The Treasury may by warrant declare that any country named therein, shall for the purpose of the Superannuation Acts, 1859 and 1875, be deemed an unhealthy place.

When a person who has served in an established capacity in the permanent Civil Service is entitled to any superannuation, compensation, gratuity, or other allowance under the provisions of the Superannuation Act, 1859, two years' service by him in an unhealthy place is in calculating the amount of such superannuation, &c., to be reckoned as service for three years, and so on for any greater or less period than two years; but nothing in this Act to affect the 2nd section of the Superannuation Act, 1859, so far as it requires a service of 10 years before a person becomes entitled to any annual superannuation allowance.

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**Calculation of superannuation allowances.**—If the officer has been not less than three years on the same class at the time of his retirement, his superannuation allowance is usually calculated on the salary he enjoyed at the time of his retirement; in other cases the average salary of the last three years is taken as the basis.

**Extra men.**—GLUT OUT-DOOR OFFICERS not entitled to pension.—*See* G.O. No. 155, 1870.

CIVIL PENSIONERS.—No deductions are to be made from the pensions of Civil Pensioners employed casually as Out-door Officers, and receiving day-pay for such service, on account of such employment.

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**Sutton Wash,** co. Lincoln, a village situated at the mouth of the river Nene. Timber from the Baltic is landed here. Sutton is included in the port of Wisbeach; *which see.*

**Sweetening.**—*See* FINING.

## Swansea, Port of. S.A.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 1602 | 2[illegible],026 | 97 | 24,612 | 3431 | 284,677 | 2304 | 494,63[illegible] | 155 | 45,090 | 5149 | 519,705 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 208 | 47,619 | 31 | 2,701 | 239 | 50,320 | 2 | 470 | .. | .. | 2 | 470 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 187

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £2,815,116 | £1,512,353 | £9,388 |

Swansea, co. Glamorgan, a port advantageously situated at the mouth of the river Tawe, near the centre of a beautiful bay, to which it gives its name. It is sheltered from the north-west and north-east winds by a range of hills, the western extremity of which protects the Mumbles roadstead, so well known to vessels frequenting the Bristol Channel. Imports: copper, copper, iron, zinc, and silver ores, corn, timber, wine, &c. Exports: coal, patent fuel, iron and steel rails, copper, zinc, tin plates, hardware, &c.

### Customs Establishment.

*Collector and Surveyor*, CHARLES HEYWARD.

CLERKS.—*First Class.*—William R. Gronow. *Second Class.*—Frederick Pockett, Charles E. Waters, David H. Morgan.

*Writer.*—P. J. O'Hanlon.

EXAMINING OFFICERS.—*Second Class.*—William J. Turner, James Moore. *Third Class.*—James Gleig, Alfred Cherry.

*O.D.O.—First Class.*—G. George, W. Rees, D. Jones, W. Jones, T. Shepherd. *Second Class.*—G. Bydder, W. W. Coombes, G. Shepherd, T. Jones, R. Piggott, J. Bevan.

CREEKS: Briton Ferry, P.C.O., Robert Innes.
Porth Cawl, P.C.O., George Rees.
Port Talbot, P.C.O., John Williams.

### Bonded Warehouses.

For dry goods.—Ford & Co.; Hammett & Son.
For wet goods.—D. & F. Williams; G. Bradford; Wm. Jones.

## Tallying.

B.O. 27 Sept. '54

TALLIES.—The Out-door Officers are to compare their tally accounts with the Dock Company's Tallyman, twice at least during the day, and at the close of each day's work, and in the event of a discrepancy occurring they are to report the circumstance to the first visiting officer; and also note their agreement, or otherwise at the end of each day's work.

DISPUTED TALLIES.—Out-door Officers are not to query their own tallies, but
14 in the event of the Lighterman's account not agreeing with theirs, they are to call the Examining Officer's attention to the disputed account, and, if possible, to send an officer in charge.

For specimen of tally account, *see* IMPORTATION, *pp.* 279-281.

GOODS REQUIRED TO BE TALLIED.—All goods landed on imperfect entries, Bills of Sight, or Baggage Sufferances must be tallied.

11 The tally account of goods landed on perfect entry from an importing ship lying at any Sufferance Wharf or Legal Quay, or in any dock, is dispensed with for all goods except tea, tobacco, coffee, spirits, wine in cask, raisins, goods for
14 transhipment, and all goods delivered overside from the importing vessel into craft. But all goods must be tallied when the vessel is in the river.

Goods landed for removal to other stations, are tallied again when removed, whether by lighter or land carriage; but goods landed by virtue of overside entries
13 may be removed from the various docks, in locked vans, to the Up-town Warehouses belonging to the London and St. Katharine Dock Company, without any tally being kept either at the dock or at the Up-town Warehouse.
8

[*See* O.D.O. INSTRUCTIONS, *article* 60.]

RUNNING TALLIES.—In order to facilitate the discharge of cargoes in the docks the Board allow a running tally to be taken. The officers are to take care that all
55 packages are tallied under their proper description of pipes, hhds., cases, bags, &c., that the term cask or package be not used in any account by the officer, except when given in the Landing Order, that as far as practicable each different kind of
'59 goods be kept under separate and distinct tallies; that instead of the officer tallying at 10, he should put down in figures the number in each sling 5, 7, 9, 12, &c., that the goods be deposited in a shed where proper security can be obtained, and that all goods shipped off the quay should be so stated in the Tide books.

The privilege of landing cargoes on a running tally has been extended under
'68 like conditions to vessels from Bordeaux discharging at the British and Foreign Steam Wharf.

,'69 And to vessels from Calais discharging at the London and Continental Wharf.

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## Taping and Sealing.—*See* SEALING.

**Taraxacum, or Dandelion Root,** is liable to duty as chicory, or any other vegetable matter applicable to the uses of chicory or coffee.—*See* CHICORY, *p.* 104.

**Tarbert,** co. Argyll, is situated on an isthmus, about a mile in width, formed by two sea locks, East and West Tarbert, which here almost separate the Mull of Cantire from the mainland. Tarbert, which is the chief seat of the Loch Fyne herring fishery, is included in the port of Greenock; *which see.*

## Tare.

A Customs tare is an abatement made from the gross weight of packages containing dutiable goods, in consideration of the weight of the cask, box, bag, or other inclosing package, or on account of internal ties, wrappers, &c.

The amount of tare to be deducted is arrived at in various ways according to the class of goods dealt with, and other circumstances.

ACTUAL TARE.—An actual tare is when all the packages are weighed separately from the goods they inclosed.

In such cases the weight of the packages (the tare) is deducted from the gross weight, and the remainder is the net weight.

AVERAGE TARE.—An average tare is obtained by selecting from a number of similar packages a certain number as fair representatives of the whole, the total weight of these selected packages divided by the number tared is assumed to be an average tare.

*Example.*—Three boxes tared

| | |
|---|---|
| 1 | 5 |
| 1 | 6 |
| 1 | 6 |
| 3 ) | 17 |

$5\frac{2}{3}$ allowed as 6lbs.

PER-CENTAGE TARE.—Two meanings are attached to this term: one, so many lbs. tare to the 100lbs. gross; the other, so many lbs. tare to the cwt. gross. The former is used when the duty is charged by the lb., the latter when by the cwt.

To find the rate per cent. of a given tare. *Rule.*—Reduce to lbs. and multiply the tare by 112, and divide by the gross weight.

*Example.*—4 1 6 (Cwts. qrs. lbs.) tare on 120 2 10 (Cwts. qrs. lbs.) gross, what is the rate per cent.?

Cwts. qrs. lbs. Cwt. Cwts. qrs. lbs.

120 2 10 : 1 :: 4 1 6 : rate of tare per cent.

$$\text{Reduced to lbs.} = \frac{112 \times 482}{13506} = 4 \text{ nearly.}$$

To find the per-centage tare (cwts.) on a given gross weight: (the process in this case is the reverse of the preceding.)

*Rule.*—Multiply the cwts. by the rate per cent., and the product will be the number of lbs. tare on the cwt.; reduce the fractional parts of a cwt. to lbs., multiply these by the rate per cent., and divide by 112, and the quotient will give the tare in lbs. on the fractional parts. Add these to the lbs. tare on cwts., and divide by 112 for cwts. and 28 for qrs.

*Example.*—Find the tare on 120 2 10 (Cwts. qrs. lbs.) at 4 per cent.

```
  120                          2 qrs. 10 lbs. = 66 lbs.
    4                                   66
  ---                                    4
  480                          112 ) 264 ( 2 40/112 *
    2 Tare on the fractions.            224
  ---------- Cwts. qrs. lbs.            ---
112 ) 482 ( 4   1   6                    40
      448
   28 ) 34
        28
        --
         6
```

*Taken as 2 lbs. the fraction being less than half a pound.

*For Orders, &c., with regard to taring, see the articles on the respective goods.*

## Tariff, Customs.

A LIST OF GOODS LIABLE TO DUTY ON THEIR IMPORTATION INTO THE U.K.

*See also Customs Charges on warehoused goods delivered, pp. 235-236.*

| | | £ | s. | d. |
|---|---|---|---|---|
| Acorns, ground. *See* CHICORY, *p.* 104. | | | | |
| Alcohol, Absolute. *See p.* 123. | | | | |
| Beer. *See p.* 40. | | | | |
| Do. imported from the Channel Isles. *See p.* 41. | | | | |
| Burdock Root. *See* CHICORY, *p.* 104. | | | | |
| Cards, playing .. .. .. .. .. .. | the doz. packs | 0 | 8 | 9 |
| Chicory or any other vegetable matter applicable to the uses of Chicory or Coffee, viz.: | | | | |
| Raw or kiln dried .. .. .. .. .. .. | the cwt. | 0 | 13 | 3 |
| Roasted or ground.. .. .. .. .. .. | the lb. | 0 | 0 | 2 |
| Chloral Hydrate.. .. .. .. .. .. .. | do. | 0 | 1 | 3 |
| Chloroform .. .. .. .. .. .. .. | do. | 0 | 8 | 0 |
| Chocolatine .. .. .. .. .. .. .. | do. | 0 | 0 | 2 |
| Cocoa .. .. .. .. .. .. .. .. | do. | 0 | 0 | 1 |
| Husks and shells .. .. .. .. .. .. | the cwt. | 0 | 2 | 0 |
| Paste or Chocolate .. .. .. .. .. | the lb. | 0 | 0 | 2 |
| Coffee .. .. .. .. .. .. .. .. | the cwt. | 0 | 14 | 0 |
| Do., kiln dried, roasted or ground .. .. .. | the lb. | 0 | 0 | 2 |
| Do., husks of. *See* CHICORY, *p.* 104. | | | | |
| Collodion .. .. .. .. .. .. .. | the gallon | 1 | 4 | 0 |
| *Currants .. .. .. .. .. .. .. | the cwt. | 0 | 7 | 0 |
| Dandelion Root. *See* CHICORY, *p.* 104. | | | | |
| Essence of Spruce .. .. .. .. | for every £100 value | 10 | 0 | 0 |
| Ether, Sulphuric .. .. .. .. .. .. | gallon | 1 | 5 | 0 |
| Ethyl, Iodide of .. .. .. .. .. .. | the gallon | 0 | 8 | 0 |
| *Figs or Fig Cake .. .. .. .. .. .. | the cwt. | 0 | 7 | 0 |
| Malt .. .. .. .. .. .. .. .. | the qr. | 1 | 4 | 0 |
| Mum. *See p.* 40. | | | | |
| Naphtha or Methylic Alcohol, Purified .. .. .. | per gallon | 0 | 10 | 5 |
| Pickles, preserved in Vinegar .. .. .. .. .. | do. | 0 | 0 | 1 |
| Plate of Gold .. .. .. .. .. .. .. | the oz. troy | 0 | 17 | 0 |
| Silver.. .. .. .. .. .. .. .. | do. | 0 | 1 | 6 |
| *Plums, commonly called French Plums and Prunelloes | the cwt. | 0 | 7 | 0 |
| Dried or Preserved (except in Sugar) not otherwise enumerated .. .. .. .. .. .. | do. | 0 | 7 | 0 |
| *Prunes .. .. .. .. .. .. .. .. | do. | 0 | 7 | 0 |
| *Raisins .. .. .. .. .. .. .. .. | do. | 0 | 7 | 0 |
| *Spirits and Strong Waters, viz.: | | | | |
| Brandy and Geneva .. .. .. .. .. | the proof gallon | 0 | 10 | 5 |
| Rum, of and from any Foreign country, being the country of its production .. .. .. .. | do. | 0 | 10 | 2 |
| Rum, from any country not being the country of its production .. .. .. .. .. .. | do. | 0 | 10 | 5 |
| Tafia, of and from any colony of France .. .. | do. | 0 | 10 | 2 |
| Spirits not sweetened unenumerated .. .. .. | do. | 0 | 10 | 5 |
| Other Spirits being sweetened or mixed, viz., Rum Shrub, Liqueurs and Cordials, of and from a British Possession .. .. .. .. .. .. | do. | 0 | 10 | 2 |
| Perfumed Spirits to be used as Perfumery only .. | do. | 0 | 16 | 6 |
| Mixed Spirits unenumerated .. .. .. .. | do. | 0 | 14 | 0 |
| Taraxacum or Dandelion Root. *See* CHICORY, *p.* 104. | | | | |
| Tea, without any allowance for draft .. .. .. | the lb. | 0 | 0 | 6 |
| Tinctures, Extracts, and other Pharmaceutical Preparations containing Spirit. *See* SPIRITS, *p.* 618. | | | | |
| *Tobacco, manufactured, viz., | | | | |
| Segars .. .. .. .. .. .. .. .. | do. | 0 | 5 | 0 |
| Cavendish or negrohead .. .. .. .. .. | do. | 0 | 4 | 6 |
| Snuff, containing more than 13 per cent. of moisture | do. | 0 | 8 | 9 |
| Snuff, not containing more than 13 per cent. of moisture | do. | 0 | 4 | 6 |
| On other manufactured tobacco.. .. .. .. | do. | 0 | 4 | 0 |

* Chargeable with duty on the quantity ascertained at the time of delivery.

| | | £ | s. | d. |
|---|---|---|---|---|
| Tobacco, unmanufactured, containing 10 per cent. or more of moisture .. .. .. .. .. | per lb. | 0 | 3 | 0 |
| With 5 per cent. thereon. | | | | |
| Tobacco, unmanufactured, containing less than 10 per cent. of moisture .. .. .. .. .. | do. | 0 | 3 | 6 |
| Cavendish or Negrohead Tobacco, manufactured in Bond in the United Kingdom from unmanufactured Tobacco, on the entry thereof for home consumption | do. | 0 | 4 | 0 |
| Varnish, containing any quantity of Alcohol or Spirit .. | the gallon | 0 | 12 | 0 |
| Vinegar .. .. .. .. .. .. .. .. | do. | 0 | 0 | 3 |
| *Wine (in casks or Bottles) viz.: | | | | |

| Containing less than the following rates of proof Spirit, verified by Sikes' Hydrometer, viz.: | 26 Degrees. | 42 Degrees. |
|---|---|---|
| | s. d. | s. d. |
| Red and White Wine, and the lees of such Wine, the gallon | 1 0 | 2 6 |

And an additional duty of 3d. per gallon for every degree of strength beyond the highest above specified.

* Chargeable with duty on the quantity ascertained at the time of delivery.

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**Tarragona,** a stout red wine resembling port, but rougher and coarser to the taste; the strength on importation is about the same as port, or perhaps a little higher. It is sold by the standard pipe of 115 gallons. *For tables see* PORT, *pp.* 512 *and* 513.

**Taunton,** co. Somerset. **Excise General Warehouses;** Warehouse Keepers, No. 1, W. B. Steblard; No. 2, Peter Taylor.

**Tay Port,** co. Fife, formerly called Ferry-Port-on-Craig, is situated on the south coast of the Firth of Tay, and is included in the port of Dundee; *which see.*

## Tea.

1.—IMPORT DUTIES ON.
2.—IMPORTATION OF TEA, GENERAL REGULATIONS.
3.—EXPORTATION.
4.—OPERATIONS IN THE WAREHOUSE.
5.—MERCHANTS' SAMPLES.
6.—ADULTERATION OF.
REGULATIONS FOR THE DESTRUCTION OF DAMAGED TEA, LONDON. *See M,* 19 *Jan.,* 1856.

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**1.—Import duties on.**—Until the 1st August, 1876, the lb. 6d.

**2.—Importation of tea, general Regulations.**—IMPORTED SAMPLES. 21. Imported samples, n.e. 1 oz. each sample, may be delivered free of duty, provided the officers are satisfied that they relate to importations.

TARING.—The packages are to be sorted and arranged in the warehouse, by the occupier, according to their respective "chops" or "beds," so as to enable the officers to select from each the required number of packages for taring, and to ascertain the proper tare to be allowed on the packages in each "chop" or "bed," and the rule as to the number of chests to be turned out in each "chop" is to be as follows:

*Chests of the same size and description of tea.*

| | | | |
|---|---|---|---|
| 1 to 5 .. .. | 1 turned out. | 201 to 300 .. .. | 8 turned out. |
| 6 „ 40 .. .. | 3 „ | 301 „ 500 .. .. | 10 „ |
| 41 „ 80 .. .. | 4 or 5 „ | 501 „ 800 .. .. | 12 „ |
| 81 „ 120 .. .. | 5 „ | 801 and upwards .. | 16 |
| 121 „ 200 .. .. | 6 „ | | |

In the taring of half chests and boxes or caddies of tea, two at least of each
'66 break are selected in the first-place for taring, excepting in cases in which the break contains but a very small number of packages, and if the result of the operation of taring the two selected packages should shew such a difference between any of the beds or breaks as would render it desirable to divide them, and treat any one or more separately, then a separate tare is allowed for the bed or break, shewing the difference, which tare is to be adjusted, either by the packages already turned out, or by further taring, if necessary.

Importations of lacquered and ornamented boxes of tea, packed in wooden cases
3 may in future be weighed gross in their cases, one of the outer cases being placed in the scale on the weight side (which will be equivalent to weighing the boxes without the cases) provided they are the same size, and the Surveyor is satisfied that the correct net weight can be obtained on the subsequent taring of the boxes.

When tea is imported in matted packages, the officers may allow the packages to
'70 be stripped before weighing, or weighed in the mat, at the option of the importers.

**3.—Exportation.**—22. The existing general practice at Liverpool, Southampton, and other ports, under which tea is re-weighed gross at exportation, and duty charged on any difference between landing and export gross weights, is not to be disturbed.

**4.—Operations on, in the warehouse.**—3. Tea may be removed into the warehouse, and be there sorted to mark, and sampled, *before weighing*; but no other operation may be performed upon it, until the Crown's account has been taken.

BULKING.—4.' Tea may be bulked in the warehouse *after the account has been taken*, provided the goods are of the same importation, entry, mark, and description.

The operation may be performed on application to, and under the sanction of the Surveyor; the bulk being subsequently refilled into the original packages, and duty being paid at once on any deficiency arising from the operation.

26.—The bulking of tea is only to be allowed in the case of teas of the same importation, entry, chop or mark, and description.

The permission to bulk is only to be granted to Importers or Brokers, and the duty on any difference between the landing and the re-weights is to be at once paid. Application must be made to the Surveyor on the station, and a deposit is also to be made, sufficient to cover the expense of the Out-door Officer in whose charge the goods remain until the operation is completed, as well as the expense of the officer by whom the goods are weighed.

The Board have dispensed with the attendance of an O.D.O. during the bulking
6 of tea in the warehouse, the Examining Officer taking care that the tea is fairly reweighed, and all surplus tea distributed amongst the various packages.

RE-PACKING.—24. Packages of tea may not be divided into smaller packages in bond, except for the purpose of exportation or stores, and when repacked the packages must not contain less than 6lbs.

MIXING OR BLENDING.—The mixing or blending of tea is not permitted in the bonded warehouse, for any purpose whatsoever.

COMPRESSING.—25. Tea may be compressed and packed in bond for exportation or stores, on condition that the process be confined to a compartment of a warehouse specially approved for and devoted to the purpose, and that the expense incurred in providing officers to superintend the operation be borne by the parties concerned.

Each transaction is to be completed before another is commenced. The actual tare of each original package turned out is to be ascertained, and the actual net weight of tea so found treated as the basis of the re-packing account. All losses in the operation exceeding 1 per cent. are to be charged with duty.

The tea, when compressed, is to be packed into packages containing not less than 6lbs.; and any remnant less than 6lbs. weight resulting from the operation must be at once cleared by payment of duty.

Internal wrappers or labels necessary for the preservation of the tea may be used.

CASING.—37. Tea may be packed into outer cases for exportation, by permission of the Controller of Accounts or other proper officer, upon the request of the merchant, and may be removed under seal and bond, at the expense of the parties, to the exporting ship, the gross weight having been taken and recorded on the Landing Note.

In these cases the Export Examining Officers are carefully to examine externally, and to test the weights of the packages; but they are not to resort to actual opening, unless they have cause for suspicion.

DRYING.—38. Coffee, tea, or other dry goods liable to duty, landed in such a damaged condition as, in the opinion of the Surveyor, may render the operation of kiln-drying necessary to make the goods merchantable, may be removed to a kiln in charge of an officer, the special permission of the Board being first obtained in each case, a deposit being also made to cover the expenses of the officer who remains in charge during the operation, and bond, in the penalty of double the duty estimated to be payable on the goods, being taken for the due return thereof to warehouse after completion of the drying process.

The drying premises are also, for the time, to be placed under the Crown's locks.

58 / 75

5.—**Merchants' samples.**—17. All entries for H.C. are based upon the landing account, which includes the weight of "first" samples.

18. "First," or landing samples, n.e. 2lbs. weight from each bed, may be taken for the merchant either before or after weighing, if before, care is to be taken that a weight equivalent to the quantity so drawn be placed in the scale with the sampled package when it is weighed. In the case of exportation from London, the tea not being then usually re-weighed, the return of "first" samples is not to be required, and no claim for duty is to be made in respect thereof.

19. Second and subsequent samples may be granted on the following conditions, viz.:

> That prior to the delivery of such second or subsequent samples, an equal quantity of tea of a similar description be deposited, if practicable, in the sampled package previously to its being fastened down after each sale; or if that be impracticable, that the same be placed in a bag or package belonging to the merchant, and be retained in a secure place in the warehouse under the Crown's lock, in charge of the Locker, who is to keep a record of the tea in a book to be provided for that purpose; and all such accumulated samples of tea in such merchant's bag, or package, shall, at the end of each year, be cleared by the merchant or warehouse-keeper, either for home use or exportation.

20. In London, upon due notice in writing being given to the Surveyor, "first" samples may be drawn at the place of landing from two packages out of every "bed" of tea landed at any dock for removal by lighter, or in locked vans, to any Up-town Warehouse. The samples are to be drawn under the supervision of an Examining Officer, who is to cause the sampled packages to be distinctly marked, and to transmit to the officers at the warehouse in which the tea is to be deposited, an account of such packages, and the weights of the samples taken, in order that the proper weight of the entire package may be recorded in the landing account.

18 & 19 V. c. 63 s. 30 *Sale of Food and Drugs.*

6.—**Adulteration of.**—From and after 1st January, 1876, all tea imported as merchandize into and landed at any port in Gt. Britain or Ireland shall be subject to examination by persons to be appointed by the Commissioners of Customs, subject to the approval of the Treasury, for the inspection and analysis thereof, for which purpose samples may, when deemed necessary by such Inspectors, be taken, and with all convenient speed be examined by the Analysts to be so appointed; and if upon such analysis the same shall be found to be mixed with other substances or exhausted tea, the same shall not be delivered unless with the sanction of the said Commissioners, and on such terms and conditions as they shall see fit to direct, either for H.C., or for use as ship's stores, or for exportation: but if on such inspection and analysis it shall appear that such tea is in the opinion of the Analyst unfit for human food, the same shall be forfeited and destroyed, or otherwise disposed of in such manner as the said Commissioners may direct.

Tea to which the term "exhausted" is applied in this Act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

INSTRUCTIONS TO INSPECTORS OF TEA APPOINTED UNDER "THE SALE OF FOOD AND DRUGS ACT, 1875."—The Inspectors are to examine each chop of tea by inspecting a portion of the contents of the packages selected for taring, and, if necessary, by infusing a portion thereof, and they are, at once, to pass the tea, if genuine, and sound, recording in the Landing Account the respective numbers of the packages inspected, and certifying that they are "satisfied."

Should the Inspectors have any doubt whether the tea be genuine, or whether it be exhausted tea, or whether it be mixed, stained, coloured, or powdered with any ingredient or material, or whether it be damaged by any cause so as to injure its proper quality, they are to draw reasonable samples to be forwarded immediately to the Analyst for his analysis. Two samples are to be drawn from each suspected bed or chop, and marked with the following particulars:—

Import ship and place from whence imported; by whom and where warehoused; mark; number of bed or chop.

One of the samples is to be forwarded to the Analyst, (JAMES B. KEENE, Esq., Analyst for Tea, Custom House, London), with a printed Form of Request, the other sample is to be kept by the Inspector.

Should the tea be found by the Analyst to be unobjectionable in any respect, the form is to be returned, with a certificate to that effect, to the Inspector, who is thereupon to pass the tea, and to attach the certificate to the Landing Account.

Tea imported for transhipment, or in transit for immediate exportation, is not to be examined under the Act; and tea brought to this country as surplus stores of ships may be re-shipped as stores without examination; should application be made in the latter case for the delivery of the tea for home consumption, it is to be dealt with in the same manner as tea imported as merchandize.

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## Teignmouth, Port of. T.H.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 23 | 3,964 | 28 | 1,428 | 393 | 43,586 | 62 | 6,582 | 18 | 1,531 | 71 | 5,512 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 44 | 5,306 | 1 | 23 | 45 | 5,329 | 1 | 148 | .. | .. | 1 | 148 |

Number of Boats registered under the Sea Fisheries' Act, 1868. .....281

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £83,803 | £11,994 | £1,588 |

Teignmouth, a port on the south-east coast of Devonshire, celebrated rather as a salubrious, well sheltered and beautifully

situated watering place, than as a port of commercial importance. The harbour is commodious, but the entrance is obstructed by a shifting bar of sand. The imports from foreign parts are not important, coal is brought coastwise, and potters' clay, granite, timber, and lead ore shipped. There is also a considerable sea and river fishery.

**Customs Establishment.**

*Collector and Surveyor*, WILLIAM MILLER.

EXAMINING OFFICER.—*Third Class*, &c.—Henry J. Morgan.

*O.D.O.—Second Class.*—George Owen.

CREEK: Torquay, P.C.O., Alfred Tucker.

**Bonded Warehouses.**

Six for wet goods.

**Tenby**, co. Pembroke, a small port situated on the west side of Caermarthen Bay. It is included in the port of Milford; *which see.*

## Testing of Wine.

*For Testing Beer.—See* BEER.

The duty on wines being charged at different rates according to the alcoholic strength, it becomes necessary to ascertain the quantity of spirit contained in wine imported. This operation, called "testing," is performed in the following manner. The sample of wine to be tried is either warmed or cooled, as may be required, to bring it to a medium temperature (60° Fahr. is the standard adopted in the Customs laboratories). It should then be measured with great accuracy in a glass vessel, termed a receiver, which vessel, when filled to a mark in the neck, contains about 3,000 grains. The wine thus measured is poured into a glass retort, and the receiver rinsed with a little water, which is also added to the wine in the retort. The retort is fixed with an air-tight joint to the still, and heat being applied, about two-thirds of the quantity measured is drawn off into the receiver. The distillate is then brought to the same temperature of 60° Fahr., after which it must be carefully made up to the original wine quantity by the addition of distilled water at the same temperature. The result of this operation is, that a mixture of spirit and water is obtained exactly equivalent in bulk to the wine operated on, and the coloring matter, mucilage, &c., which would have prevented the free action of the hydrometer, is removed, the spirit therefore can then be tried by Sikes' hydrometer in the ordinary manner. The degrees under proof are deducted from 100, and the remainder is the per centage of proof spirit contained in the wine, thus—

100—58·3 U.P. = 41·7 o/o = under 42°

TESTING ON IMPORTATION.—Wines imported in casks, must be sampled for testing, as under:

| | | |
|---|---|---|
| When entered as "Under 26," or When entered as "Strength unknown," | One of each mark, but not less than one in eight to be tested. | |
| When entered as "Exceeding 26, and under 42." | One of each Mark. | When the officers at the Laboratory are clearly of opinion from the taste, that these wines contain less than 40 per cent. of spirits, actual testing need not be resorted to, but the strength may be written off as under 42° |

When the quality or strengths in the same mark appear to vary, or when the strength of the sample selected is found to approach 40 per cent., samples of all the casks of the mark must be tested.

The following regulations are to be observed with regard to the importation of wine in bottle:—

1st.—That the present practice in regard to the examination of wine in cases be not disturbed—not less than one in every ten being opened for examination.

2nd.—That as a general rule a sample of one bottle in each mark be considered liable to be tested.

3rd.—That the merchant entering wine in cases be required to state in his entry, the rate of duty under which he claims its admission, and its usual commercial designation, such as port, sherry, claret, &c., in addition to the other particulars now required; when, should the officers be satisfied upon examination that the wines are properly described and rated, they may be passed at the rate of duty under which such wines are usually found to fall, assuming as a general rule that Claret, Burgundy, and the wines of Northern France, Rhenish and Moselle wines, Austrian dry wines and effervescent wines generally, are admissible at the lower rate of duty; whilst Port, Sherry, Spanish wines generally, Madeira, Marsala, Hambro' wines, and wines of Southern France are liable to the higher rate of duty.

*** In the event, however, of the merchant being unable or declining to give the commercial designation of the wine, or should the officers have reason to think that it has been entered at a wrong rate of duty, or should they entertain any doubt as to its character, a sample is then to be tested, as provided by the 2nd regulation. When wines are entered at the higher rate no further examination will be necessary than to ascertain that it is wine under the regulations now in force.

4th.—As regards bottled wine now in bond, should the merchant desire its delivery at the lower rate of one shilling per gallon, he is to be required to pass a regauge slip through the warehousing office, as in the instance of wine in wood, giving however, the commercial description of the wine, and the rate of duty at which it is claimed, upon which the proper officers will examine the wine, under the same conditions, &c.,

as if it were a new importation, and the re-gauge note with the proper rate certified thereon, will be the basis of the entry in the usual way.

The Board reserve to their officers, however, the right of taking a larger number of samples for testing, in any case of doubt or suspicion wherein such a course may be deemed necessary.

WINES MUST BE TESTED AFTER THE FOLLOWING OPERATIONS:—

1st.—Of wines fortified in the cask, a sample from each cask must be sent for testing, unless the Inspector of Gangers be satisfied that the wine is fairly represented by a smaller number of samples.

2nd.—In all cases of fortifying a sample must be tested.

3rd.—When wine exceeding 39 degrees, is mixed with wine *of any different degree* of strength.

121 4th.—In all cases of vatting or blending, whether fortified or not, when the wines are intended for H.C. or removal coastwise.

2

Wines removed under bond from a testing port must be assessed for duty by distillation before removal, and the assessment recorded on the despatch.

In the case of surplus stores of wines, and *small casks of wine* 118 imported for private use, *testing may be dispensed with*, and the 60 wine at once delivered, provided the parties be willing to pay the higher rate of duty thereon; and in any instance in which the delivery of wine imported as merchandize is urgently required, and the wine cannot be immediately tested, the merchant may be at liberty to clear the wine upon the payment of the higher rate of duty, the amount overpaid, if any, being returned to the merchant when the wine shall have been tested, and the actual strength ascertained.

Wine in the Baggage Warehouses in London, may be passed as under 26° without testing, when the officers are clearly of opinion B.O. that it does not exceed that strength, and the Surveyor certifies 4 April, '63 that he is satisfied with the strength. At the steam wharves and railway stations this certificate is not required, but this power does not extend to the passing of surplus stores at the lower rate of duty without testing.—*See* BAGGAGE, *p.* 30.

44 The importers of wine are allowed the option of describing the strength in their entries as "unknown," it being distinctly 62 understood that when wine is so described, or when the strength is given as being under 26°, one cask in every mark or brand will be sampled and tested, and when the number of casks may exceed eight or more, will be sampled at the discretion of the officers. In cases, however, where the merchant may elect to describe the wine as above 26 and under 42 degrees in accordance with G.O. 33, 1862, the same will be sampled and tested directed by the regulations therein prescribed.

In all cases in which on re-testing wine removed under bond, any difference is found in the class of wine as advised, a reference is to be made to the Collector (or Controller of Accounts as the case may be), at the port whence the wine was removed, in order that special inquiry may be instituted, and any suspicious circumstances reported to the Board; the officers taking care on re-testing, that the temperature of the wine be taken at 60°, and that a sample be tested from each cask removed, whenever such a discrepancy is found to exist in the cask re-tested; the officers are in all cases where it is considered necessary to report the circumstances to the Board, and when the wine is immediately required a deposit for the amount of duty is to be taken to abide the Board's ultimate decision.

*The samples are to be forwarded from a "non-testing" port*, under the following regulations, viz.:—

1st.—A request in writing to be made by the merchant, to the Collector or principal officer, setting forth the particulars as to import marks, &c., of the casks of wine, of which samples are required to be forwarded for testing, on receipt of which the principal officer is to direct the necessary samples to be drawn, by or in the presence of the proper officer, viz., one sample of each import mark, or more if deemed necessary.

2nd.—That such samples, when drawn, be sealed by the principal officer, placed in a box or other convenient package, and forwarded under seals of office by railway or other conveyance to the nearest and most convenient testing port; it being understood that whatever port be selected as the most convenient, the same is to be deemed the testing port for the port.

3rd.—That a letter of advice be sent by post to the Collector of the testing port, who is to return the document as soon as practicable, noting thereon the class under which the duty on wine should be assessed; the sample to be retained at the testing port.

4th.—The expense of providing bottles, cases, &c., and forwarding samples, to be borne by the Crown; empty packages being returned free of expense for carriage to the port from whence sent.

In London, the Inspector and the Gauger, and at the Out-ports the Surveyor and the officer who gauges the wines, will be held responsible for the *selection of proper samples* both as regards quality and number.

In cases in which wine may have been entered at a higher rate of duty than that to which the same may be found to be liable after testing, the entries may be amended without special application to the Board in each case; the Inspectors of Gaugers at the station indorsing on the warrant that there is no objection thereto.

**Tiverton**, co. Devon. **An Excise General Warehouse.** Warehouse-keeper, P. Baddeley.

## Tobacco.



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**1.—Import duties on.**—On TOBACCO MANUFACTURED, viz.,

| | | |
|---|---|---|
| | Sugars per lb. .. .. .. .. .. .. .. .. | 5 0 |
| 26 V. c. 7 s. 1 | Cavendish or negrohead per lb. .. .. .. .. .. | 4 6 |
| | Snuff, containing more than 13 per cent. of moisture, per lb. .. | 3 9 |
| | Snuff, not containing more than 13 per cent. of moisture, per lb. | 4 6 |
| | On other manufactured tobacco, per lb. .. .. .. .. | 4 0 |
| | On TOBACCO, UNMANUFACTURED, containing 10 per cent. or more of moisture, per lb... .. .. .. .. .. .. .. | 3 0 |
| | With 5 per cent. thereon. | |
| | On tobacco, unmanufactured, containing less than 10 per cent. of moisture, per lb. .. .. .. .. .. .. .. | 3 6 |
| | **Delivered out of bond.**—On cavendish and negrohead tobacco, manufactured in bond, on the entry thereof for H.C., the duty of, per lb. .. .. .. .. .. .. .. | 4 0 |

18 & 19 V. c. 96 s. 2 **2.—Restrictions on importation.**—SIZE OF PACKAGE AND TONNAGE OF SHIP.—Tobacco, cigars and snuff are hereby prohibited to be imported into the U.K., unless in whole and complete packages each containing not less than 80lbs. net weight of such tobacco, cigars, or snuff, and unless in ships of not less than 120 tons burden, and unless into such ports as are or may be approved by the Commissioners of Customs for the importation and warehousing of tobacco; and any tobacco, &c., imported contrary hereto shall be subject to the provisions of the 44th sec. of the C. C. Act, as if included in the tables of prohibitions and restrictions therein contained.—*See also* IMPORTATION, *p.* 244.

B.O. 7 Nov. '63 Adverting to the delivery on a duty paid warrant of a case of cigars one pound under the legal weight (80lbs.) the Board direct that all cases of deficiency in weight are to be reported to the Board before delivery.

B.O. 23 Nov. '68 A legal package may be constituted of tobacco and cigars, or tobacco of different descriptions provided that the contents of each package are properly entered under their proper denomination.

B.O. 19 March, '70 In the case of cigarettes, the paper forming part of the cigarettes, is allowed to contribute towards the formation of a legal package, that is to say, a case of cigarettes weighing, including the paper forming part of the cigarettes, 80lbs. is regarded as a legal package.

B.O. 26 April, '67 Cut cavendish may not be imported.

*See also* FINES, *p.* 188.

**3.—Importation, general regulations.**

B.O. 2 April, '68 Cigarettes are rated as "other manufactured tobacco."

B.O. Feb. '65 20 Oct. '75 Cut tobacco rolled in paper like a cigarette, but with an outer covering of tobacco leaf, is rateable at 5s. a lb. as cigars; no tare being allowed for the paper. The

Board, however, approve of a tare being allowed for the card board used when spiral mouth pieces are attached.

ENTRY AS STEMMED OR UNSTEMMED.—Unmanufactured tobacco is to be distinguished in the entries as stemmed or unstemmed, as the case may be.

QUANTITY OF MOISTURE, REFERENCE TO THE INLAND REVENUE, *see* TOBACCO, DRAWBACK ON, *p.* 675.

FRACTIONS OF A POUND.—No duty is to be charged on any fraction of a lb.

UNMANUFACTURED TOBACCO.—Tobacco packed and prized is not, on importation, to be examined as to the quantity of moisture contained therein, except by special order of the Commissioners of Customs.

All unmanufactured tobacco packed and prized, i.e., pressed (as usually imported) is to be passed as containing 10 per cent. or more of moisture and treated as heretofore, but in case of any unusual importations from the Channel Islands, or of any other importations in respect of which the officers may entertain a doubt, the particulars are to be reported to the Board for their directions.

*** Inconvenience and delay to an importer having arisen in the delivery
15 of some hhds. of unmanufactured tobacco imported in an unusually dry state, from the officers having omitted to comply with the instructions laid down for their guidance in G.O. No. 29, 1863, the Board direct that in all future cases when any doubt exists as to any importation of tobacco containing less than 10 per cent. of moisture, the officers are to report the particulars to the Board, asking for their directions in accordance with the above G.O.

MODE OF WEIGHING.—In weighing tobacco the scale is allowed to preponderate
'33 on the weight side, 2lbs, being deducted from the total weight in cases where the package is above the weight of 450lbs., and 1lb. where the package does not exceed that weight.

Unmanufactured tobacco is usually imported in casks, cases, or bales, and is
.E. generally turned out of the packages and weighed net; a per centage tare being allowed for ties, if any.

Tobacco entered for exportation may be weighed gross, and if delivered for exportation, an estimated tare may be allowed.

Entries for tobacco may in future be passed before the ship's report, and need
'75 not be compared at the Long Room with the report.

The officers have no power to allow a Warehousing Entry to be amended when the moisture entered is incorrect, unless the difference of duty between the two
72 moistures does not exceed 10s.

SAMPLES OF TOBACCO, &c., IMPORTED.—11.—Packages of tobacco or cigars, under the legal weight imported at a tobacco port, with the packages to which they relate, and labelled to correspond with the marks and numbers of such packages, may be admitted to entry, and be weighed with the packages to which they appertain, if duly reported as "samples."

12.—Packages of tobacco or cigars under the legal weight, and duly reported as "samples in transit," and imported at a tobacco port with the packages to which they relate, may be transhipped with the said packages under the transhipment regulations, if those regulations be in force at the port.

13.—Packages of tobacco or cigars under the legal weight, containing samples, each sample n.e. 4lbs. net weight, may be admitted to entry, provided the master of the importing vessel describes them in his report as "samples of tobacco." Such importations are to be confined to the ports approved for the direct importation of tobacco.

*** The duty paid prime entries which are passed for these samples should be certified at the report Office "as reported," in order that they may not be stopped for a B.O. by the computers, on account of being under 80lbs. weight.

14.—Packages under the legal weight, containing samples of snuff, each sample n.e. 1lb. net weight, may be admitted on similar conditions.

15.—Packages brought in the ship's sample bags, containing samples of tobacco or cigars, and n.e. 1lb. net weight, may be admitted without special report.

16.—Packages of tobacco under the legal weight, imported at a tobacco port, and containing samples only, may—if the regulations have been otherwise complied with—be warehoused at the port of landing, but may not be removed or exported except under special bond.

B.O. Feb. '63 — In the landing accounts of samples of unmanufactured tobacco, the officers are to take care that they are returned as "samples of unmanufactured tobacco, unstemmed," or "stemmed," as the case may be, each n.e. 4lbs.

B.O. Sept. '65 — DRYING TOBACCO IMPORTED DAMP.—In reference to the importation of some tobacco in a moist state (not the result of accident) the Board direct that in every instance their sanction be obtained for the drying of the same. In order to ascertain the actual loss in the operation, packages are to be weighed before and after drying, and the expense of the officers' attendance is to be paid by the merchant.

B.O. Nov. '70 — CAVENDISH AND NEGROHEAD IMPORTED FOR PRIVATE USE.—LABELLING.—The provisions of the Act (26 V. c. 7 s. 4) cannot be dispensed with in regard to such tobacco imported for private use. *See* FIRES, p. 189.

26 V. c. 7 s. 9 — CAVENDISH OR NEGROHEAD TOBACCO ADULTERATED.—No cavendish or negrohead tobacco containing the leaves of trees or plants other than of the tobacco plant shall be imported into Gt. Britain and Ireland.

CAVENDISH AND NEGROHEAD TO BE WAREHOUSED.—Nor shall any cavendish or negrohead tobacco be imported into Gt. Britain and Ireland, except to be warehoused in the first instance in some warehouse approved by the Commissioners of Customs; and if any cavendish or negrohead tobacco shall be imported contrary hereto, or being imported shall not be forthwith duly entered and warehoused, the same shall be forfeited, and the importer thereof, and every dealer or other person concerned in the importation thereof, or to whose hands the same shall come, shall forfeit either treble the value thereof, or the penalty of £100, at the election of the Commissioners of Customs.

s. 10 — OTHER MANUFACTURED TOBACCO ADULTERATED.—All manufactured tobacco (other than cavendish or negrohead,) *imported* into or *found* in the U.K., containing or having mixed therewith any material or ingredient prohibited by any Act in force to be used in the manufacture in the U.K. of tobacco, shall be forfeited; and the importer thereof and any dealer concerned in the importation, harbouring, or concealing thereof, or to whose hands the same may come, shall forfeit either the treble value, or a penalty of £100, at the election of the Commissioners of Customs.

B.O. Nov. '63 — *** Referring to the preceding section (s. 10) the Board direct the officers to take care on the examination of manufactured tobacco and segars (other than cavendish and negrohead)) that there are no prohibited ingredients. Samples are to be forwarded to the Board in any case where there are good grounds for supposing that any adulterants have been used.

Manufactured tobacco (cavendish or negrohead) is usually imported in cases, boxes, or tierces. For exportation or ships' stores the packages are weighed gross, and an average tare allowed.

Cigars are imported in cases, which usually contain internal boxes, in which the cigars are packed. The boxes are taken out of the cases and weighed gross. Ten per cent. of the boxes are tared, the cigars being turned out, and the weight of the boxes taken to a quarter of an ounce.

*Example.*— RXZ 25 cases — 100 boxes.
10/100 4lbs. 5¾oz. = 43lbs. 9¼oz. = 44lbs.

The fraction exceeding 8-16ths of a lb. the tare is allowed 44lbs.

**4.—Exportation, general regulations.**—PORTS FROM WHICH TOBACCO MAY BE EXPORTED.—Tobacco may only be exported from a port or place approved for its importation. *For list of Ports, see* PORTS, p. 514.

26 V. c. 7 s. 1

M. March, '64 — Home manufactured tobacco intended for shipment as merchandise for drawback at another tobacco port, may be sampled and examined at the port of manufacture, on removal, and forwarded to the port of shipment, the drawback being paid at the port of examination.

M. Nov. '70 — In London and the tobacco ports the packing of British manufactured tobacco intended to be exported for drawback is allowed in 1lb. tin canisters, enclosed in

a case containing not less than [illegible] not be soldered up before [illegible] for examination.

Tobacco adulterated with salt may be [illegible] tion only.

Small quantities of [illegible] a duplicate shipping [illegible] ship's papers, and a [illegible] the tobacco or cigars [illegible] application being [illegible] be desired.

**5.—Drawback on manufactured tobacco.**—[illegible] EXPORTATION OF.—[illegible] deposit as ship's stores [illegible] ing 18 per cent. of moisture [illegible] **3s. 3d. per lb.**

Should the moisture be more than 18 per cent. a proportionate [illegible] payable, and if less a proportionately [illegible]

The following [illegible]

The import duties of [illegible] have been paid.

The tobacco to be exported is [illegible] manufactured.

And to be packed in [illegible] than [illegible]

EXCESS OF [illegible] except snuff, in which the [illegible] water.

DEDUCTION FOR [illegible] for every lb. of inorganic matter [illegible]

SAND.—Drawback is not allowed [illegible] per cent. of sand, [illegible]

EXCESS OF STALKS.—[illegible] stalks.

STALKS NOT TO BE [illegible] have been fairly cut in the usual way [illegible] thereto.

FRACTIONS OF A POUND.—[illegible] of a lb.

PAYMENT OF DRAWBACK.—[illegible] with all [illegible]

TOBACCO [illegible] the importation of [illegible]

DISPUTES [illegible] the quantity of [illegible] or [illegible] claim [illegible] to the [illegible]

[illegible] have [illegible] and [illegible] any [illegible] be [illegible]

DETERMINATION OF [illegible] the rate of drawback payable [illegible] is obtained.

*Rule*—Multiply the per centage of dry by the total quantity, and divide by 87 (the standard of dryness.)

*Example.*—A parcel weighing 80lbs. net, containing 33·82 per cent. of moisture, and 66·18 of dry, required the weight on which drawback is to be allowed:

87 : 66·18 : : 80 : lbs. on which drawback is payable.

$$= \frac{66{\cdot}18 \times 80}{87} = 60$$ Drawback to be allowed on 60lbs.

Rules and tables for this purpose are furnished in G.O. No. 40, 1863.

25 V. 7 s. 1 **Drawback on snuff.**—A drawback of 3s. 3d. per lb. is allowed on the exportation of snuff provided the inorganic matter does not exceed 18 per cent., exclusive of water.

A deduction is made from the drawback for every lb. in excess of 18 per cent.

M. Feb. '68 In London and the tobacco ports, snuff may be exported for drawback without proof being required that the value for home use is equal to the amount of drawback claimed.

29 / 63 BRITISH MANUFACTURED TOBACCO DEPOSITED FOR DRAWBACK.—Tobacco may be so deposited in any warehouse approved for the purpose, and in which a compartment has been set aside for repacking, according to the regulations. All such tobacco must be deposited in whole or complete cases of not less than 80lbs. net weight: such cases may, however, be made up of internal packages, if so required by the trade; and upon deposit in warehouse for drawback, the following regulations are to be observed, viz.:

A written notice signed by an authorized party is to be forwarded to the proper Warehouse Department, stating the number of packages, and the net weight of tobacco, with its description; and in such notice the manufacturer is to be required to state the net weight of the tobacco in its then condition; the allowance for moisture, &c., being made after the examination, in the manner and under the regulations applicable to tobacco and snuff exported as merchandize.

Upon receipt of the notice the Controller of Warehousing Accounts is to issue a book, officially signed by him, and forward it to the Registrar, who (on applicaton being made to him) is to appoint an officer to weigh the tobacco when the goods are sent to the Store Floor; and the tobacco having been weighed, and the net weight, number of packages, and description, found to agree with the written notice, the officer for the station is to certify to its correctness in the book.

These requirements having been duly complied with, the number of packages, quantity and description, are then to be entered in the Locker's book, and that officer is to give a receipt for the same.

The book issued to the Controller of Warehousing Accounts is to be returned to that officer, and the transaction appearing to him to be correct, an account is to be opened in a warehousing register, and the Collector is to issue a debenture as soon as practicable after the receipt of the result of analysis, a certificate of which is to be sent forward with the debenture to the Accountant and Controller General, Audit Branch, and on being returned is to be filed with the other documents at the port.

As the tobacco will then be under Customs lock, the same regulations for removal, repacking, and shipping, are to be observed in respect thereto, as are observed in respect to tobacco imported and warehoused.

DIRECTIONS FOR COMPUTING THE DRAWBACK.—The Act provides that in every 100 parts of snuff there shall be allowed 13 parts of Moisture; and in 100 parts of Dry Residue, 18 parts of Inorganic Matter: therefore the constituent parts of 100 parts of Snuff, according to the Act, are as follows, viz.:—

| | |
|---|---|
| 13· | parts of moisture. |
| 15·66 | " inorganic matter. |
| 71·34 | " organic " |
| 100 | |

*Rule.*—Multiply the per centage of organic matter by the total quantity and divide by 71·34 (the standard per centage of organic matter.)

*Example.*—A parcel weighing 51lbs. net, containing 33·63 per cent. of organic matter, required the weight on which drawback is to be allowed.

71·31 : 36·63 : : 51 : lbs. on which drawback is payable.

$$= \frac{36{\cdot}63 \times 51}{71{\cdot}31} = 26$$ Drawback to be allowed on 26lbs.

Rules and tables for this purpose are furnished in G.O. No. 40, 1863.

EXAMINATION OF SNUFF FOR DRAWBACK.—Drawback on ground tobacco entered as snuff having been refused by the officers of Inland Revenue, for the reason
72 that it was not the snuff of commerce, snuff-work should be carefully examined, and sieves have been furnished by the officers of Inland Revenue for the purpose of assisting the officers, who should be careful to see that the tobacco has been properly ground, and is not tobacco small, *i.e.*, dust, and that it is of sufficient fineness to pass through the sieve. Should it be too coarse to pass through the seive, the merchant is to be informed that the shipment cannot be allowed before the receipt of the certificate of analysis, and if there be found mixed with the tobacco any quantity of smalls, the case is to be reported to the Board, proper samples being forwarded.

**6.—Repacking, drying, garbling and blending tobacco, &c.** —*See also* REPACKING, GENERAL REGULATIONS *in Appendix*.

**Repacking tobacco.**—8. Tobacco and cigars may be repacked in the Bonded Warehouse for H.C., exportation, or stores, upon a request being made by the merchant or his representative to the proper officer, upon a repacking or dividing slip.

The slip is to contain the original particulars of the goods, and the repacked particulars are subsequently to be recorded thereon.

The operation is to be allowed only on condition that no illegal-sized package be created in the warehouse thereby, and that should any remnant not of legal weight result from the operation, the same be at once cleared for H.C. prior to the repacked packages being delivered from the warehouse.

With reference to the fact that tobacco is liable to duty according to delivery weight, no deficiencies are to be charged, unless the officers have reason to suspect fraudulent practices; but all deficiencies exceeding 15lb. on bales of tobacco are to be specially certified by the Surveyor.

9. Tobacco and cigars may be repacked a second time, on special application to the Board, and on condition that no illegal package be left in bond after the operation.

Cavendish manufactured tobacco may be packed for exportation from various
75 importations, provided that no illegal packages be created.

**Drying tobacco.**—14. Packages of tobacco imported in a wet condition *resulting from accidental causes* may, on application to the *Surveyor*, be unpacked and the tobacco laid out in the Bonded Warehouse, with a view to the preservation of the goods, prior to the account being taken. Due care is to be observed for the protection of the Revenue, and the facts are at once to be reported for the information of the Board.

15.—Packages of tobacco which, when weighed, were in a moist condition, *not arising from accident*, may be unpacked and their contents laid out in the Bonded Warehouse for drying, *on special application to the Board* in each case by the merchant or owner of the goods, or his representative. The packages are to be weighed before and after drying, in order to ascertain the actual loss in the operation. The tobacco, while under the process of drying, is to be in charge of a Customs Officer, at the merchant's or importer's expense.

**Garbling.**—16.—The merchant may, at the time when the landing account of packages of tobacco (other than bales) is taken, cut out and separate any part that may be damaged; and the damaged cuttings so separated may, at the option of the merchant, and provided the quantity be sufficient to form a legal package, be properly packed, and carried to the entry as an "overtaker;" if not sufficient, the said cuttings are to be sent to the merchant's tub, and placed to the account of "sundry ships." The contents of these tubs are to be subsequently packed into legal sized packages, and admitted to entry for exportation or H.C. Any portion of the cuttings found to be worthless may be destroyed in the presence of the proper officer, at the expense of the merchant.

17.—Tobacco in packages, other than bales, may also be garbled immediately prior to re-weighing for duty, and the damaged parts, if any, may be destroyed under the regulations set forth in paragraph 16 (*the preceding.*)

18.—Tobacco in bales, being usually weighed gross at the time of taking the landing account, the damaged parts cannot be then separated, but this operation may be performed by garbling at any subsequent period, under the supervision of the proper officers; and the said garbling is not to be deemed a repacking or dividing operation.

NOTE.—In order to avoid confusion of terms, the officers are to observe that the term "garbling," is only to be used when damaged tobacco is taken from sound tobacco; but that when sound tobacco is taken from sound the operation is to be termed a repacking or dividing.

BLENDING AND REPACKING.—Blending is the interchange of the internal boxes from case to case.

*Example.*—RLZ 24,26 3 cases each 97 boxes, to be repacked and blended, leaving case No. 24 = 80 boxes, case 25 = 100 boxes, and case 26 = 111 boxes: thus,—

| RLZ | Boxes. | Tlas. cwt. | qrs. | lbs. | From cases | tare. | | Tared. | Total tare. |
|---|---|---|---|---|---|---|---|---|---|
| 24 | 80 | 1 | 1 | 10 | 24 | 1 | 8/20 | 4 lbs. 5¼ oz. | 10 lbs. 12 oz. |
| | or 150 lbs. gross | | | | 25 | 1 | 5/25 | 3 „ 6¾ „ | 17 „ 1¾ „ |
| | 30 „ tare | | | | 26 | 1 | 8/25 | 2 „ 4¼ „ | 7 „ 2 „ |
| | | | | | „ | 2 | 4/10 | 1 „ 10¾ „ | 4 „ 1¼ „ |
| | 111 „ net | | | | | | 80 | | 30 „ 2¼ „ |

And in similar manner with cases Nos. 25 and 26.

By special sanction of the Board in each case obtained, cigars of different importations, but from the same country, may be blended for H.C., on condition that the cigars be immediately cleared for H.C. or exportation,

B.O. 18 April, '70

58/75 7.—**Samples.**—SAMPLES FROM TOBACCO IN THE WAREHOUSE.—*For* IMPORTED SAMPLES, *see* TOBACCO *article* 8, *p.* 678.—1. The importer or proprietor of tobacco may after the goods have been weighed, take from each package a sample n.e. 4lbs. Each sample is to be weighed in the presence of the proper officer, and the weight marked on a label attached to it, the label being signed in full by the officer, with the date of drawing.

8/76 The Board direct that in future 2lbs. only of foreign cavendish or negrohead tobacco be delivered as a sample in the ordinary course, and that if more tobacco be required for that purpose, a further quantity up to 4lbs. be allowed, on special application to the Surveyor.

Samples of foreign cavendish or negrohead tobacco required to be sold for H.C. must be returned to the warehouse for payment of duty, in order that wrappers and labels be then affixed to them, as required by the Tobacco Act, 1863.

58/75 On the first sample being returned, a second may be allowed; and a further number, not exceeding four in all, may be allowed under like regulations.

All samples returned are to be weighed by the proper officer, and any deficiency in the weight marked on the label is to be charged with duty after deducting the following allowance, viz.:—

| | |
|---|---|
| If the sample be returned within a period n.e. 3 months from the time of drawing .. .. .. .. .. .. .. | 4 oz. |
| Above 3 months and not exceeding 4 .. .. .. .. .. .. | 5 „ |
| „ 4 „ „ 5 .. .. .. .. .. .. | 6 „ |
| „ 5 „ „ 6 .. .. .. .. .. .. | 7 „ |
| „ 6 „ „ 12 .. .. .. .. .. .. | 8 „ |
| „ 12 „ „ 18 .. .. .. .. .. .. | 12 „ |
| „ 18 „ „ .. .. .. .. .. .. | 16 „ |

unless a quantity equal to the deficiency in excess of the above scale of allowance be returned into bond by the proprietor.

2.—If the samples be not returned when the goods are re-weighed for home use, the weight of such samples, less the allowance, is to be added to the re-weight for duty. When the samples are returned, the labels, which must have remained attached to them, are to be taken off and destroyed in the presence of the proper officers.

3.—In the event of a fifth or sixth sample being applied for, it may be granted by the Controller of Accounts, or other proper officer, under the provisions of paragraph 1, on the understanding that no allowance for waste will be made in respect of such samples. Should the officers see reason to refuse the grant of a fifth or subsequent sample, the circumstances are to be reported for the information of the Board.

4.—If the samples be not returned when the packages are entered for exportation, the duty on such samples, less the allowance, must be paid prior to the delivery of the goods from the warehouse.

5.—When tobacco is exported, samples may be retained without peyment of duty, upon the following conditions, viz.:—

> That the said samples be locked up in chests, to be provided by the parties, the keys being deposited with the proper officers: and that within 12 months from the date of the exportation of the goods, the samples be either taken for H.C. on payment of duty, or be packed into legal sized packages and exported under the usual regulations as goods, or, when under the legal weight, under the regulations for samples, as laid down in the succeeding paragraph.

6.—Samples of tobacco—including cigars—may be exported in wooden packages, containing 20lbs. net each, on bond being given to produce a certificate of landing within six months from the time of exportation.

7.—In cases of removal, if the samples be not returned, and the packages are removed on gross weights, a memorandum must be made accordingly on the despatch. If the samples be returned, the usual course of inserting in the despatch the date of drawing is to be observed. If the removal takes place on net weights, the weight of the outstanding samples must be added to the weight advised, and a note to that effect, stating the weight of the said sample, must be made on the despatch.

8.—Divided packages of legal weight may be sampled as if they were original, subject to all the conditions applicable to the sampling of original packages.

9.—Samples may be weighed in bulk, instead of separately, on being taken from or returned into the warehouse.

CROWN SAMPLES OF BRITISH MANUFACTURED TOBACCO, FOR DRAWBACK.—10. Upon the exportation of British manufactured tobacco for drawback, a sample of each description is to be drawn under the supervision of the Examining Officer, from that part of each package which contains the most moisture, in the following manner, viz., where there is more than one package in the parcel, only one package in five of the same description is to be sampled; but if there are different descriptions in the same package, a sample of each description must be taken. Such samples are to be forwarded, when taken in London, through the Principal Searcher, and when at an Out-port, direct to the Principal of the Laboratory, Somerset House, in air-tight 8 oz. bottles, for the purpose of analysis, labelled with the following particulars, viz.:—

1.—The port or station, and whether for exportation or ships' stores.

2.—The name and address of the manufacturer.

3.—The mark, number, ship, and destination, if for exportation.

4.—The weight in lbs. of tobacco or snuff.

5.—The description of sample.

6.—By whom drawn, and the date.

A certificate of analysis in the approved form is to be sent to the Principal of the Laboratory on the same day that the sample is forwarded. British manufactured tobacco and snuff, intended for shipment on drawback as merchandize at another port, may be sampled and examined at the port of manufacture, on removal, and may be forwarded under bond and seals of office to the port of shipment, the drawback being paid at the port of examination.

> NOTE.—In the case of serons of British manufactured roll tobacco entered for exportation on drawback, where the entire leaf is spun into roll, additional samples, besides those taken for ascertaining the amount of *moisture*, are to be drawn of a length sufficient to contain the entire

stalk of the leaf, the weight of such samples being deducted from the sample packages.

These samples are to be sent to Somerset House in a paper package, distinct from the samples forwarded for testing the moisture.

R.O. May, '71 When samples so sent for analysis are too large to be inserted in the bottles whole, they are to be cut in pieces so as to permit the stoppers to fit tightly.

26 V. c. 7 s. 2 **8.—Manufacture of tobacco in bond.—Appointment of warehouses.**—The Commissioners of Customs shall, or may by order, under their hand from time to time direct in what warehouses, or in what parts or divisions of any warehouses now approved or appointed for the security of duties on tobacco under this or any Act in force relating to the Customs, so long as such appointment or approval shall remain unrevoked, the processes of manufacturing or converting unmanufactured tobacco into cavendish or negrohead, and the weighing, making into parcels, wrapping up, and labelling of cavendish or negrohead, whether of British or foreign manufacture, may respectively be carried on, and how and in what manner such warehouses, or parts or divisions thereof shall be secured by locks, fastenings, or otherwise, and shall and may require such security by bond or otherwise, as they shall deem necessary from the importer or manufacturer of any tobacco which shall be deposited therein for security of the duty due on such tobacco or other materials or ingredients, or brought therein, or thereto for the purpose of being manufactured or used in the manufacture thereof, or for the purpose of being packed, wrapped, or labelled as aforesaid, or for the due and safe removal of such tobacco, or other materials or ingredients from one warehouse to another, or from one part or division of any warehouse to any other part or division of the same, or any other warehouse, and for the due observance of the terms, conditions, and requirements of this Act, and of the rules and regulations of the Commissioners in respect thereof.

s. 3 **Regulations for the manufacture of cavendish and negrohead tobacco.**—It shall be lawful for licensed manufacturers of tobacco to manufacture in such warehouses, or parts or divisions thereof, as shall be approved by the Commissioners of Customs for the manufacture of tobacco in bond, the cavendish or negrohead, or any half or other unmanufactured tobacco duty warehoused for security of duties of Customs, and to use in such manufacture materials or ingredients for sweetening or flavouring the same, not being the leaves of trees or plants other than of the tobacco plant, anything to the contrary in any other Act in force to the contrary notwithstanding, and it shall also be lawful for any such manufacturer, or any importer of cavendish or negrohead tobacco in such warehouse, part, or division of such warehouse to pack or make up, wrap and label in parcels of the weight and in the manner herein mentioned, any cavendish or negrohead tobacco which shall have been so manufactured in bond, as aforesaid, or which shall have been imported in the manufactured state. Provided that such manufacture and the packing, or making up, wrapping and labelling thereof shall be done and performed in accordance with and under such terms and conditions as are prescribed by this Act, and under and subject to such other rules and regulations as the said Commissioners shall from time to time see fit to direct.

s. 4 REGULATIONS FOR THE DELIVERY OF CAVENDISH AND NEGROHEAD FROM THE WAREHOUSE FOR H.C. No cavendish or negrohead tobacco, whether imported and warehoused as such or manufactured in the warehouse shall be delivered from any warehouse for H.C. except under the following conditions.

TO BE MADE INTO PACKETS.—1. Such tobacco shall be made into separate packets of such weights respectively as the Commissioners of Customs shall direct, not exceeding a pound, nor less than one ounce each.

TO BE ENCLOSED IN A WRAPPER.—2. Each such packet shall be enclosed by or at the expense of the importer or manufacturer in a wrapper approved by the Commissioners of Customs.

WRAPPER TO BE FASTENED BY A LABEL.—3. Each such wrapper shall be securely fastened by a label to be provided by the Commissioners of Customs, and pasted on such wrapper by such importer or manufacturer so that the same cannot be opened or any part of the contents of such package be abstracted, without tearing or defacing such label or cutting or destroying the wrapper thereof at any other part or place than that on which the label is pasted or secured.

DUTY TO BE PAID BEFORE PACKING.—4. Before any cavendish or negrohead tobacco imported and warehoused shall be made into packets or parcels, as aforesaid, the same shall be duly entered for H.C. and the full duty of Customs paid thereon.

UNMANUFACTURED TOBACCO CONVERTED, DUTY TO BE PAID BEFORE PACKING.—5. When any unmanufactured tobacco shall have been manufactured or converted into cavendish or negrohead in the warehouse, the same shall be duly entered for H.C. and the full duties of Customs shall be paid upon the tobacco so manufactured before the same is made into packets.

OR, TO BE RE-WAREHOUSED.—6. If any tobacco so manufactured in the warehouse shall not be made into packets for H.C., the same shall be re-warehoused either for exportation or for future packing, wrapping, and labelling for H.C. if at any time afterwards required for that purpose.

STALKS, &c., TO BE DESTROYED OR RE-WAREHOUSED FOR EXPORTATION.—7. All stalks, waste and other refuse remaining after, and from the manufacture of cavendish or negrohead tobacco in the warehouse, or from the packing thereof, shall be destroyed in the presence of the proper officer of Customs, or be re-warehoused for exportation at the option of the manufacturer.

PARTICULARS TO BE ENTERED IN A BOOK.—8. Every licensed manufacturer shall enter in a book to be supplied to him by the said Commissioners, in such form and manner as they shall direct, the following and such other particulars as the said Commissioners shall require, viz.:

The weights, quantities, and particulars of all unmanufactured tobacco and other materials and ingredients received by him into such warehouse for the purpose of being manufactured.

The weights and quantities thereof consumed in such manufacture.

The weight, quantities and particulars of unmanufactured tobacco, materials, ingredients, stalks, waste, and other refuse remaining after, or caused by such manufacture.

The quantity of cavendish or negrohead produced by such manufacture.

The quantity thereof made up into packets, wrapped, labelled and delivered for H.C. with the number of packets of each size or weight respectfully.

The quantity thereof re-warehoused for H.C. or otherwise, and the quantity of tobacco, materials, ingredients, stalks, waste or other refuse returned into the Customs warehouse to be destroyed.

BOOK TO BE ACCESSIBLE TO THE CUSTOMS.—9. Every such book shall be kept in the warehouse and shall be at all times accessible to the officers of Customs, who may make minutes in, or take extracts therefrom, and such manufacturer shall correctly keep such book in the manner required, and shall not cancel or obliterate the same or any part thereof, or make any alteration in any entry therein, except for correction of any errors with the sanction and in the presence of the proper officer of Customs.

Every licensed manufacturer, dealer, or other person engaged in such warehouse in any of the operations aforesaid, who shall refuse or neglect to comply with any of the foregoing conditions, shall for every such offence forfeit the sum of £20.

**Stock accounts.**—From time to time, when, and as often as the officer of Customs, having charge of any such approved warehouse, shall deem it to be necessary or proper, and at least once in every year, the stock of tobacco manufactured and unmanufactured, and all materials and ingredients to be used in such manufacture as aforesaid, remaining in such warehouse, shall be weighed in the presence of the said officer, and an account thereof shall be taken and a balance shall be struck of all tobacco, materials and ingredients received into such warehouse, and of all manufactured tobacco and stalks, and refuse of tobacco lawfully delivered thereout, and if the quantity by weight of such tobacco, materials, ingredients remaining in the said warehouse shall be less than the quantity, which according to the balance of such accounts after making such allowance for waste by evaporation in the process of manufacture as to the proper officer of Customs may appear reasonable, and as may be in accordance with any rules made by the Commissioners of Customs, ought to be found therein, the deficiency shall be deemed to be so much tobacco fraudulently removed from such warehouse without

payment of the duties of Customs thereon, and the said manufacturer shall forfeit the sum of £100, and moreover the amount of such duty shall be recoverable as a debt due to Her Majesty.

s. 6 **Cavendish or negrohead tobacco adulterated or not duly labelled.**—If any tobacco of either of the descriptions called respectively cavendish and negrohead, whether of foreign or British manufacture, containing or having mixed therewith any material or ingredient prohibited by any Act in force to be used in the manufacture in the U.K. of tobacco of the like description, and not being enclosed in a wrapper securely fastened by such label as aforesaid, or of which such wrapper or label shall have been cut or torn, obliterated or cancelled, or bear any other mark or appearance of having been opened or tampered with, shall be sold or exposed for sale by, or be found in the possession of any importer or manufacturer of, or dealer, in or retailer of tobacco, he shall forfeit either treble the value thereof or £20, and the tobacco shall be forfeited.

ss. 7 & 8 **Labels.**—The labels required by this Act to be used are to be provided by the Commissioners of Customs, and the penalty for forging or uttering forged labels is imprisonment with hard labour for not less than three and not more than six months. Retailers failing to obliterate labels before delivery to the customer incur a penalty of £20.

s. 10 MANUFACTURED TOBACCO FOUND ADULTERATED, *see* TOBACCO, IMPORTATION OF, *p.* 678.

s. 11 **Warehousing regulations.**—It shall be lawful for the Commissioners of Customs from time to time to make such rules and regulations as shall appear to them to be necessary or proper for regulating the safe removal of any tobacco, or of any surplus, or stalks, waste, or refuse thereof, to any warehouse, part or division of any warehouse, or from any such warehouse, part, &c., to another for the purposes of this Act, and for securing the same against fraudulent abstraction, and also for regulating the times of opening and closing any such warehouses, or parts, or divisions of a warehouse, and the admission of workmen for the purposes of manufacturing and packing, wrapping, and labelling the tobacco therein, and also to make all such other rules and regulations as they shall think fit, for the purpose of carrying out the object and intention of this Act, in all cases not herein expressly provided for, and to require such security by bond or otherwise for the purposes above mentioned, and for security of the duties on tobacco, as they see fit.

75 / 75 **9.—Preparations of tobacco for farm and horticultural purposes.**—SHEEPWASH.—19. At the tobacco ports, upon suitable premises being approved by the Board for the purpose, and the Crown being put to no expense, tobacco juice may be manufactured in bond by tobacco manufacturers or others, subject to the following regulations, viz.:—

(a.) Upon a request to the Controller of Accounts, or other proper officer, the whole of each parcel of tobacco intended to be operated upon is to be re-weighed net, and removed at once, in charge of an officer, from the Bonded Warehouse to the compartment of the warehouse in which the operation is to take place, a receipt being given by the Out-door Officer in charge of the compartment, for the goods so removed.

(b.) The operation is to be performed under the supervision of the Surveyor and in the presence of the Examining Officer, who is to see that the ingredients mentioned below are mixed with the tobacco juice in the following proportions, viz.:

For every 100lbs. of dry leaf tobacco,
10lbs. of blue vitriol,
15lbs. of common salt,
2lbs. of oil of turpentine.

(c.) The Examining Officer is also to take care that the refuse be immediately destroyed in his presence, and the manufacturers are to be required to make a deposit to cover all expenses incurred by the attendance of the officers during the removal of the tobacco and the performance of the operation.

BLIGHT POWDER.—20. A preparation of tobacco for the cure of the blight in hops may be manufactured in bond at the tobacco ports, upon premises being duly approved for the purpose, and the Crown being put to no expense. The operation is permitted under the same regulations as govern the manufacture of sheepwash, except that the tobacco is to be mixed with sulphur and assafœtida in the following proportions, viz.:

| | |
|---|---|
| Tobacco, finely powdered .. .. .. | 75 parts. |
| Sulphur.. .. .. .. .. .. | 25 „ |
| Assafœtida .. .. .. .. .. | 5 „ |

and the Examining Officer is to forward to the Controller of Accounts, or other proper officer, a certificate of such mixing having taken place.

21.—The manufacture of sheepwash and the preparation of Blight Powder may take place in the same warehouse, on the understanding that the floor in which the manufacture of wash is carried on be kept perfectly distinct from that part of the warehouse in which the powder is prepared.

22.—The manufacture and preparation may take place on the same floor, but only on condition that all materials used in the manufacture of wash, and all refuse arising therefrom, be removed from the premises previous to the reception of tobacco for the preparation of powder.

**10.—Regulations for the removal of tobacco.**—CONDITIONS OF REMOVAL.—I. Merchants wishing to remove tobacco, whether manufactured or unmanufactured, or segars, must state in the request the conditions under which the removal is to take place, and such conditions are to be inserted in the despatch, which is to be forthwith returned for amendment whenever such particulars are not stated. (*See however* G.O. No. 95, 1872, REMOVALS, *p.* 550.)

IF WEIGHED NET AT LANDING MAY BE REMOVED UNDER GENERAL REGULATIONS.—II. Tobacco of all sorts, including Segars, which has been regularly warehoused, and weighed net at landing, may be removed under the General Regulations, under which it must be weighed net before removal, and again on arrival and re-warehousing, to ascertain loss in transit. In such case the merchant may re-weigh again immediately before delivery, to ascertain the actual weight for duty.

SUCH TOBACCO REMOVED FOR H.C.—III. If such tobacco be removed for H.C. only, the re-weighing upon arrival may be dispensed with, on its being stipulated in the request and bond that the duty shall be paid according to the net weight ascertained before removal.

RE-WEIGHING ON REMOVAL ON CERTAIN OTHER CONDITIONS MAY BE DISPENSED WITH.—IV. Or the re-weight upon removal may be dispensed with, provided that it be stipulated in the request and bond, that the duty shall be paid on any difference between the landing net weight and that ascertained on arrival.

RE-WEIGHING NET ON REMOVAL AND ARRIVAL MAY ON CERTAIN CONDITIONS BE DISPENSED WITH.—V. Re-weighing net both on removal and arrival, may be dispensed with, provided it be specified in the request and bond that the duty shall be paid on the landing net weight, but the packages must be weighed gross before delivery for removal, to ascertain that they have not been tampered with in the warehouse.

DUTY MAY BE PAID ON REMOVAL WEIGHT.—VI. The duty may, however, be paid at the port of arrival according to the removal weight in any case, if tendered before any of the tobacco is re-weighed.

TOBACCO, &c., MAY BE DELIVERED ON THE GROSS WEIGHTS.—VII. Such tobacco and segars may also be removed either for H.C. or exportation, on gross weights, without being re-weighed net before removal, on the packages being subjected immediately before removal to such examination as shall satisfy the officers that the packages have not been tampered with in the warehouse. In such case, the packages are to be re-weighed gross immediately on arrival, and if there be any discrepancy

between such re-weights and the gross weights taken before removal, the package showing the discrepancy must be turned out and weighed net. The original net weight must be recorded in the despatch when the goods are not re-weighed net before removal, and the goods must be weighed net for duty immediately before final delivery, if cleared for H.C. If cleared for exportation, bond must be taken for original net weights, unless the merchant prefers to have them re-weighed net before leaving the warehouse.

TOBACCO, &c., WEIGHED NET MAY BE REMOVED ON THE GROSS WEIGHTS.—VIII. Tobacco and segars which have been warehoused at net weights calculated by deducting the marked tare, or an assumed tare, or a tare ascertained by actually turning out some of the packages, may be removed on gross weights taken immediately before removal, and on the landing tares, it being stated in the despatch whether such tares have been assumed, or are the marked tares, or were ascertained by actual experiment. Such tobacco or segars must be weighed gross again on arrival. If such goods be eventually cleared for H.C., the net weights for duty must be ascertained in the usual manner, as in the case of direct importations.

REMOVAL OF TOBACCO, &c., TO THE NON-IMPORTING PORTS, &c.—IX. Manufactured and unmanufactured tobacco and segars imported at tobacco ports, but consigned to other ports approved for warehousing tobacco, or to the inland bonding towns of Manchester, Leeds, Bradford, and Halifax, may be removed to such ports or bonding towns without being actually deposited in warehouse, and without being weighed net, on a written application being made to the Collector of the port of importation or to the Controller of Accounts in London, in each instance. A warehousing entry must, however, be passed, and bond given. The packages are then to be weighed gross and partially examined, and an assumed tare allowed, which may be settled either by estimate or by accepting the foreign tare, if any, marked on the package. In these cases, for statistical purposes, the importation, should be deemed to be an importation into the port or place to which the tobacco may be removed.

REMOVAL OF MANUFACTURED TOBACCO TO SUCH PORTS, &c.—X. Manufactured tobacco which has been duly warehoused in the usual way upon the gross weights, may be removed to ports approved for the warehousing thereof, and to the inland bonding towns, on such gross weights without being weighed net prior to removal, but, if subsequently entered for H.C., must be weighed net for duty.

TOBACCO FOR IMMEDIATE EXPORTATION.—XI. Manufactured and unmanufactured tobacco and segars intended for immediate exportation may be removed on gross weights without being re-weighed net, under the General Regulations of G.O. 50, 1857; care being taken that one package in five, at least, be examined internally at the port of arrival.

PACKAGES TO BE MADE SECURE BEFORE REMOVAL.—XII. The officers are to take care that, before removal, all packages in a broken or unsafe condition are to properly repaired and made secure by the addition, if necessary, of iron or wooden hoops, or otherwise, the marks and numbers of such packages being recorded in the Landing Books, or in the re-weighing Slips, and also upon the despatch, for the information of the officers at the port of arrival.

DUTY ON DEFICIENCIES TO BE FORTHWITH DEMANDED.—XIII. When tobacco or segars are not removed on the condition that the duty is to be paid on the net re-weight ascertained at the time of arrival, or according to the landing net weight, the duty must be demanded forthwith on any deficiency in transit exceeding 1lb. on any package.

TOBACCO, &c., ONLY TO BE REMOVED TO APPROVED PORTS.—XIV. Tobacco or segars can only be removed, except by special permission of the Board, to ports approved for importation or warehousing of the article, or to the inland bonding towns.

**11.—Table for computing the duty on tobacco.**—Table in computing the duty upon tobacco unmanufactured, stemmed or unstemmed, and containing 10 per cent. or more moisture. Duty 8s. per lb. and 5 per cent. added, with an additional ½ per cent. if out of the warehouse.

| Duty. | lbs. | Duty. | lbs. | Duty. | lbs. | Duty. | lbs. | Duty. |
|---|---|---|---|---|---|---|---|---|
| 0 3 2 | 26 | 4 1 11 | 51 | 8 0 8 | 76 | 11 19 5 | 200 | 31 10 0 |
| 0 6 4 | 27 | 4 5 1 | 52 | 8 3 10 | 77 | 12 2 7 | 300 | 47 5 0 |
| 0 9 5 | 28 | 4 8 2 | 53 | 8 6 11 | 78 | 12 5 8 | 400 | 63 0 0 |
| 0 12 7 | 29 | 4 11 4 | 54 | 8 10 1 | 79 | 12 8 10 | 500 | 78 15 0 |
| 0 15 9 | 30 | 4 14 6 | 55 | 8 13 3 | 80 | 12 12 0 | 600 | 94 10 0 |
| 0 18 11 | 31 | 4 17 8 | 56 | 8 16 5 | 81 | 12 15 2 | 700 | 110 5 0 |
| 1 2 1 | 32 | 5 0 10 | 57 | 8 19 7 | 82 | 12 18 4 | 800 | 126 0 0 |
| 1 5 2 | 33 | 5 3 11 | 58 | 9 2 8 | 83 | 13 1 5 | 900 | 141 15 0 |
| 1 8 4 | 34 | 5 7 1 | 59 | 9 5 10 | 84 | 13 4 7 | 1000 | 157 10 0 |
| 1 11 6 | 35 | 5 10 3 | 60 | 9 9 0 | 85 | 13 7 9 | 1100 | 173 5 0 |
| 1 14 8 | 36 | 5 13 5 | 61 | 9 12 2 | 86 | 13 10 11 | 1200 | 189 0 0 |
| 1 17 10 | 37 | 5 16 7 | 62 | 9 15 4 | 87 | 13 14 1 | 1300 | 204 15 0 |
| 2 0 11 | 38 | 5 19 8 | 63 | 9 18 5 | 88 | 13 17 2 | 1400 | 220 10 0 |
| 2 4 1 | 39 | 6 2 10 | 64 | 10 1 7 | 89 | 14 0 4 | 1500 | 236 5 0 |
| 2 7 3 | 40 | 6 6 0 | 65 | 10 4 9 | 90 | 14 3 6 | 1600 | 252 0 0 |
| 2 10 5 | 41 | 6 9 2 | 66 | 10 7 11 | 91 | 14 6 8 | 1700 | 267 15 0 |
| 2 13 7 | 42 | 6 12 4 | 67 | 10 11 1 | 92 | 14 9 10 | 1800 | 283 10 0 |
| 2 16 8 | 43 | 6 15 5 | 68 | 10 14 2 | 93 | 14 12 11 | 1900 | 299 5 0 |
| 2 19 10 | 44 | 6 18 7 | 69 | 10 17 4 | 94 | 14 16 1 | 2000 | 315 0 0 |
| 3 3 0 | 45 | 7 1 9 | 70 | 11 0 6 | 95 | 14 19 3 | 2500 | 393 15 0 |
| 3 6 2 | 46 | 7 4 11 | 71 | 11 3 8 | 96 | 15 2 5 | 3000 | 472 10 0 |
| 3 9 4 | 47 | 7 8 1 | 72 | 11 6 10 | 97 | 15 5 7 | | |
| 3 12 5 | 48 | 7 11 2 | 73 | 11 9 11 | 98 | 15 8 8 | | |
| 3 15 7 | 49 | 7 14 4 | 74 | 11 13 1 | 99 | 15 11 10 | | |
| 3 18 9 | 50 | 7 17 6 | 75 | 11 16 3 | 100 | 15 15 0 | | |

**Tobermory,** is situated on the north-east coast of Mull, an island lying to the west of Scotland; it has a spacious natural harbour, almost land-locked, with two excellent quays, and considerable trade is carried on. Tobermory is included in the port of Greenock; *which see.*

**Tonnage, Measurement of.**

**Tonnage decks, units of measurement.**—Throughout the following
1854 rules, the tonnage deck shall be taken to be the upper deck in ships, which have
s. 30 less than three decks, and the second deck from below in all other ships, and all
measurements are to be taken in *feet*, and decimal fractions of *feet*.

s. 21 **Certain ships to be measured by Rule I.**—The tonnage of every ship to be registered, with the exceptions mentioned in the next section, is previously to her being registered to be ascertained by RULE I., and also the tonnage of every ship to which the rule can be applied, whether she is about to be registered or not, is to be ascertained by the same rule.

**Rule I.**—(1.) LENGTH.—Measure the length of the ship in a straight line along the upper side of the tonnage deck from the inside of the inner plank (average thickness) at the side of the stem to the inside of the mid-ship stern timber or plank there, as the case may be (average thickness), deducting from this length what is due to the rake of the bow in the thickness of the deck; and what is due to the rake of the stern timber in the thickness of the deck, and also what is due to the rake of the stern timber in one third of the round of the beam: divide the length so taken into the number of equal parts required by the following table according to the class to which the ship belongs:

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Class 1.—Length | | | | | | | | 50 feet and under, into 4 equal parts. | |
| „ 2. | „ | | | | above 50 and not 120 feet | | | 6 | „ |
| „ 3. | „ | | | | „ 120 | „ | 180 | „ 8 | „ |
| „ 4. | „ | | | | „ 180 | „ | 225 | „ 10 | „ |
| „ 5. | „ | | | | „ 225 | | | 12 | „ |

(2.)—TRANSVERSE AREAS.—Then the hold having been sufficiently cleared to admit of the required depths and breadths being properly taken, find the transverse area of such ship at each point of division of the length, as follows:—Measure the depth at each point of division from a point at a distance of one-third of the round of the beam below such deck, or, in case of a break, below a line stretched in continuation thereof, to the upper side of the floor timber at the inside of the inner strake, after deducting the average thickness of the ceiling which is between the ceiling planks, and the limber strake; then, if the depth at the mid-ship division of the length do not exceed 16 feet, divide each depth into 4 equal parts; then measure the mid-horizontal breadth at each of these points of division, and also at the upper and lower points of the depth, extending each measurement to the average thickness of that part of the ceiling which is between the points of measurement; number these points from above (*i.e.* numbering the upper breadth one, and so on down to the lowest breadth); multiply the second and fourth by 4, and the third by 2; add these products together, and to the sum add the first breadth and the fifth; multiply the quantity thus obtained by one-third of the common interval between the breadths, and the product is to be deemed the transverse area; but if the midship depth exceeds 16 feet, divide each depth into 6 equal parts instead of 4, and measure as before directed the horizontal breadths at the 5 points of division, and also at the upper and lower points of the depth; number them from above, as before; multiply the second, fourth, and sixth breadths, and the third and fifth by 2; add these products together, and to the sum add the first breadth and the seventh; multiply the quantity thus obtained by one-third of the common interval between the breadths, and the product is to be deemed the transverse area.

COMPUTATION FROM AREAS.—(3.) Having thus ascertained the transverse area at each point of division of the length of the ship as required by the above table, proceed to ascertain the register tonnage of the ship in the following manner:—number the areas successively 1, 2, 3, &c., No. 1 being at the extreme limit of the length at the bow, and the last No. at the extreme limit of the length at the stern; then whether the length be divided according to the table into 4 or 12 parts as in Classes 1 and 5, or any intermediate number as in Classes 2, 3 and 4, multiplying the second and every even numbered area by 4, and the third and every odd numbered area (except the first and last) by 2; add these products together, and to the sum add the first and last, if they yield anything; multiply the quantity thus obtained by one-third of the common interval between the areas, and the product will be the cubical contents of the space under the tonnage deck; divide this product by 100, and the quotient being the tonnage under the tonnage deck is to be deemed to be the register tonnage of the ship, subject to the additions and deductions hereinafter mentioned.

POOP, OR OTHER CLOSED IN SPACE.—If there be a break or poop, or any other permanent closed in space on the upper deck, available for cargo or stores, or for the berthing or accommodation of passengers or crew, the tonnage of such space shall be ascertained as follows: Measure the internal mean length of such space in feet, and divide it into 2 equal parts; measure at the middle of the height 3

[illegible]

**Ships having more than two decks.**—[illegible]

**Certain ships to be measured by Rule II.**—[illegible]

**Rule II.**—[illegible]

**Poop, &c., on upper deck.**—[illegible]

**Ships measured under Rule II. may be measured under Rule I.**—[illegible] *of a fee, not [illegible] 6d. for each transaction as they may authorise.*

the said ship to be measured accordingly, and the number denoting the register tonnage to be altered accordingly.

* *The Board of Trade was substituted for the Commissioners of Customs by the M.S.A. 1872, s. 3.*

S.A. 1854 Pt. II. s. 28

**Rule III.—Allowance for Engine Room.**—In every ship propelled by steam or other power requiring engine room, an allowance is to be made for the space occupied by the propelling power, and the amount so allowed is to be deducted from the gross tonnage of the ship, ascertained as aforesaid, and the remainder is to be the register tonnage of such ship; and such deduction is to be estimated as follows:—

(a.) PERCENTAGE ALLOWANCE IN ORDINARY STEAMERS.—For *ships propelled by paddle wheels* in which the tonnage of the space solely occupied by and necessary for the proper working of the boiler and machinery, is above 2000, and under 3000 of the gross tonnage, the deduction is to be 37·00 of the gross tonnage; and in *ships propelled by screws* in which the tonnage of such space is above 1800, and under 2000 of such gross tonnage, such deduction is to be 32·00 of the gross tonnage.

(b.) SPACE MAY BE MEASURED AT THE OPTION OF BOARD OF TRADE OR OWNER.—As regards all other ships, the deduction is, if the *Board of Trade and the owner both agree thereto, to be estimated in the same manner, but either they or he may in their or his discretion require the space to be measured and the deduction estimated accordingly; and wherever such measurement is required, the deduction is to consist of the tonnage of the space actually occupied by or required to be included for the proper working of the boilers and machinery, with the addition in the case of ships propelled with paddle wheels of one half, and in the case of ships propelled by screws of three-fourths of the tonnage of such space; and the measurement and use of such space is to be governed by the following rules:—

**Mode of measurement.**—(1.) Measure the mean depth of the space from its crown, to the ceiling at the limber strake, measure also three, or if necessary, more than three breadths of the space at the middle of its depth, taking one of such measurements at each end, and another at the middle of the length; take the mean of such breadths; measure also the mean length of the space before the foremast and aftermast bulkheads or limits of its length, excluding such parts, if any, as are not actually occupied by, or required for the proper working of the machinery; multiply together these three dimensions of length, breadth, and depth, and the product will be the cubical contents of the space below the crown; then find the cubical contents of the space or spaces, if any, above the crown aforesaid, which are framed for the machinery, or for the admission of light and air, by multiplying together the length, depth, and breadth thereof; add such contents to the cubical contents of the space below the crown; divide the sum by 100; and the result is to be deemed to be the tonnage of the said space.

SEPARATE COMPARTMENTS.—(2.) If in any ship in which such space is to be measured the engines and boilers are fitted in separate compartments, the contents of each are to be measured severally in like manner, according to the above rules, and the sum of their several results are to be deemed to be the tonnage of the said space.

SHAFT TRUNK OF SCREW STEAMER.—(3.) In the case of screw steamers in which such space is to be measured, the contents of the shaft trunk are to be added to and deemed to form part of such space, and is to be ascertained by multiplying together the mean length, breadth, and depth of the trunk, and dividing the product by 100.

ALTERATION OF ENGINE ROOM.—(4.) If in any ship in which such space is to be measured, any alteration is made in the length or capacity of such space, or if any cabins be fitted in such space, such ship is to be deemed to be a ship not registered until re-measured.

PENALTY FOR CARRYING GOODS IN SUCH SPACE.—(5.) If in any ship in which such space is to be measured, any goods or stores are stowed or carried in such space, the master and owner are each liable to a penalty not exceeding £100.

**Rule IV.—Open ships.**—In ascertaining the tonnage of open ships, the upper edge of the upper strake, is to form the boundary line of measurement, and the depths are to be taken from an athwartship line, extended from upper edge to upper edge of the said strake at each division of the length.

Tonnage, when once ascertained, to be ever after deemed the tonnage.

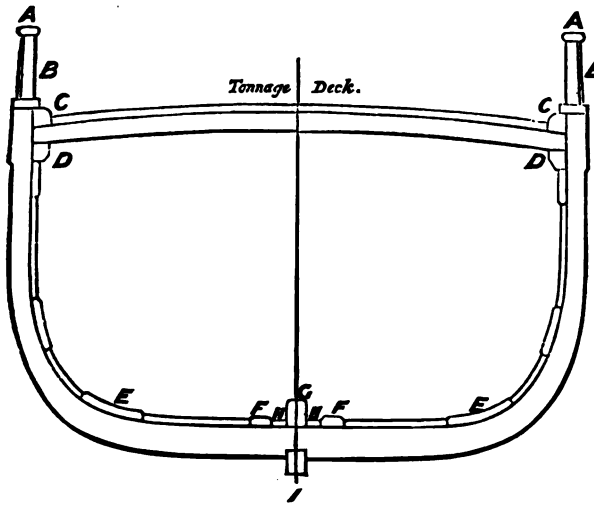
Owners may have ships measured before the passing of the Act, re-measured on application to the *Board of Trade.

* *Board of Trade was substituted for Commissioners of Customs by M.S.A. 1872, s. 8.*

Re-measurement of engine rooms improperly extended.

**Explanation of Rule I. for the Measurement of Tonnage** (M.S. Act, 1854, Part II. s. 21.)

Fig. 1.
Explaining terms used for parts of a ship.




EXPLANATION OF TERMS.

A.—ROUGH-TREE RAIL.

B.—ROUGH-TREE TIMBERS.

C.—WATER-WAYS: these extended above and parallel with the shelves receiving the ends of the beams.

D.—SHELF, a rib or hoop extending longitudinally the whole length of the vessel, and forming a support to the beams.

CLAMPS, the inside planking immediately under the shelf of each deck.

SPIRKETTING, the inside planking immediately above the water-ways of each deck.

E.—The BILGE BOARDS.

FF.—The LIMBER STRAKES: the first land of plank from the keelson.

G.—The KEELSON, or inner keel of the ship.

HH.—The LIMBER BOARDS covering the limbers or water passages for the drainage of the vessel of water through leakage, &c.

SHEER, the longitudinal curve of the ship, that is to say the difference between the line of the decks, &c., and a straight line stretched fore and aft.

RAKE, the contour formed by the stem and stern.

I.—The KEEL.

WALES, the outer planking on the sides of the vessel.

CEILING, the inner planking, whether on the sides or below.

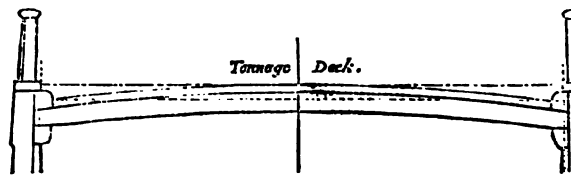
STEM, the foremost timber of the ship in which a groove or rabbet is cut to relieve the fore-ends of the plank.

STERN-POST, the after boundary of the frame or ribs of the ship: it receives in a rabbet the after ends of the plank, in like manner as the stem secures the fore-ends.

TONNAGE DECK.—The upper deck is the tonnage deck in all ships that have less than three decks, and the second from below in all other ships.

Fig. 2.

Shewing the mode of ascertaining the round of the beam.



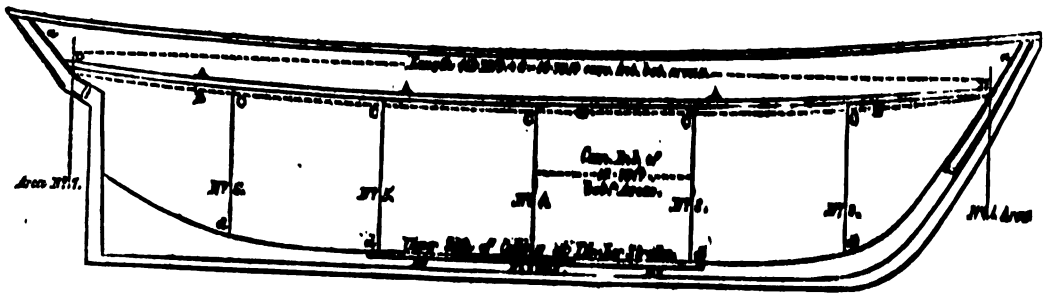

**Round of the beam.**—This may be ascertained either at the under side of the deck, by stretching a line tightly from end to end of the beam, which will show the rise of the beam in the centre; or it may be taken, if more convenient on the upper side of the deck, by stretching a line tightly across, the line being held at equal heights on both sides, and so as just to touch the crown of the deck in the middle; the distance from the deck to the line at the ship's sides is equal to the round or spring of the deck.

**Length.**—The length of the tonnage deck of ships of the usual sheer is taken on the upper surface of the deck, at such a parallel distance from the middle line of the ship as to clear the several hatchways, and other obstacles that may present themselves. Having fixed upon the ends of the parallel line as far, both forward and aft, as may be found convenient, mark them on the deck, and square them in to the middle line of the ship; then take the distances from them, so squared in, to the inside of the plank at the bow and stern respectively, making the requisite deductions for the rakes of the bow and stern as set forth in the Rule, and shewn in *figure* 3, the sum of these longitudinal lines gives the required length of the tonnage deck.

Fig. 8.

Showing the length of a vessel at tonnage deck, its points of division for the Stations of the Areas and the depth at each Area. RULE 1. M.S.A., 1854, s. 21.

*Descriptive diagram, not drawn to scale.*




*References.*

AAA., represents the upper side of the tonnage deck.
BBB., (plain line) the under side of deck or beam line.
*a*, *a*, (plain line) the inside plank or lining at bow and stern.
DD, (dotted line) the length, taken on the upper side of the deck from plank to plank, shewing the deduction at each end, (namely, the distance from the inside plank to the upright dotted line at D), as prescribed by the Rule, on account of the rake of the bow and stern. These deductions are necessary, in consequence of the length being taken above its right position; the right position being at the head or top of the areas, shown by the dotted line passing through the points G, O, &c., at one-third of the round of the beam below the deck line.
The length measured as above prescribed by the Rule 1, being supposed in this case to be 118·75 feet, is divided into six equal parts, giving the stations of the areas, with the common interval of 19·79 feet between them.
F, G, &c., represent the stations and depths of the areas at the five points of division.
G, &c., shew the upper points of the depths, at one-third of the round of the beam below the deck or beam line.
F, &c., shew the lower points of the depths, at the upper side of the ceiling at the inside of the timber strake.

The measurement may be taken by a measuring staff, but more conveniently by a strong *water proof* measuring tape 100 feet long.

NOTE.—It is found that the length taken on the surface, or sheer line of the deck, in vessels of the usual sheer (about 3 feet in 250) is sufficiently accurate for practical purposes, but in the case of such vessels as Dutch galiots, or doggers, as they are termed, which have a depth of about 5 feet in 100, the difference of the two lengths amounts to about 11 inches, giving an increase in the tonnage by the increased length of about 1 per cent. Therefore in all such cases of unusually large sheer, the length for computation must be taken by means of a tape or line stretched tightly from end to end of the deck.

**Points of division of the length, or stations of the transverse area.**—Having taken the length, as above described, divide it into the required number of equal parts, according to the class of ship, set off these distances by marking their places on the tonnage deck with a piece of chalk. (The points marked, are the stations of the transverse areas, and the distances between are termed the common intervals.) Number the points successively 1, 2, 3, &c., beginning at the extreme point of length at the bow, the last number being at the extreme point of length at the stern. The position at which the areas have to be taken have next to be transferred from the deck to the keelson in the hold. This may be effected by extending a line down the main hatchway in a direction perpendicular with the keel, by means of a square placed on the upper side of the keelson; the distance of the midship area from this line at the tonnage deck is then to be set off from this line on the keelson, which gives the station of the midship area on the keelson, and the other stations are obtained by setting off, afore and abaft the midship one, the common intervals, as already marked on the tonnage deck.

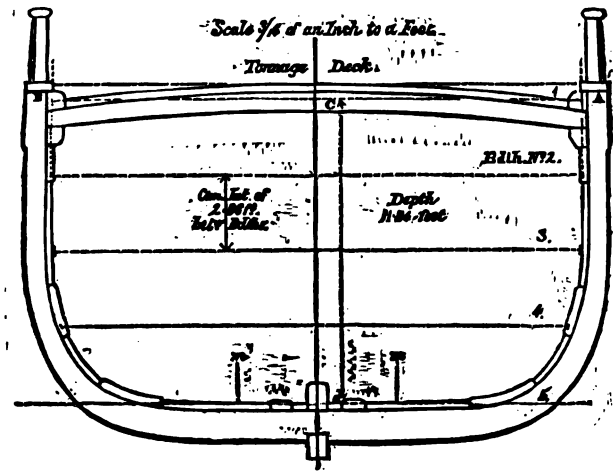
**Breadth.**—The depths at any area being ascertained as above directed, and divided into four or six equal parts, as the case may be, the points of division at which the breadths are to be taken are to be correctly marked on the staff; and the staff refixed in its original position, the breadths of the area are then to be taken by extending a staff or tape horizontally athwart through each point, from plank to plank, to its average thickness between the respective points of measurement.

But in order to insure the correct athwartship or horizontal direction in which the breadths are to be taken, two staves may be placed perpendicularly in the same athwartship plane as the one already in position, one on either side of it, at equal distances from the middle line of the keelson, having the heights at which the breadths are to be taken levelled out and marked on them; a staff or tape then held respectively through these heights or marks ensures the proper direction in which the breadths are to be taken.

NOTE 1.—The first height, above the limber strake, on these two staves is easily levelled out or obtained on them in the following practical manner; that is to say, having fixed upon the position of the two side staves (say at from ¼th to ⅛th of the breadth of the ship from the middle line of the keelson), mark them on the ceiling or bottom of the ship with chalk, then hold a line equally from these marks until it passes through the lower height marked on the original staff; and the height thus obtained from the marks on the bottom to this line is the lower height levelled out, which is to be set up from the lower ends of the side staves, and from which the rest of the points of division or stations of the breadths are to be set up at equal distances from each other.

Fig. 4.

Shewing Midship Area, its depth and breadths.




REFERENCES TO FIG. 4.

C *d*, represents the *depth*, the upper point C of which is at one-third of the round of the beam from the beam line, and the lower point *d* at the upper side of the ceiling at the inside of the limber strake.

This midship depth, being under 16 feet, is divided into four equal parts, giving the position of the breadths at 2·96 feet apart.

AB, represents the *upper breadth* passing through the point C, which is the boundary of the area.

The horizontal direction of the upper breadth passes through the deck, and cannot be followed when the deck is laid

and therefore must be measured on the upper side of the deck, as shewn by the upper dotted line, allowing within the rough-tree timbers the thickness of the ceiling between decks below, as shewn by the vertical dotted line.

This method of taking the upper breadth at the height of the crown of the deck, is taking it from 4 to 6 inches above its proper position: this, however, in vessels which have upright sides will be perfectly correct; but in the case of inclining sides, the necessary allowance must be made for what the sides deviate from the upright in the 4 or 6 inches of additional height, that is to say, the measurement must be taken from the points shewn by the vertical dotted lines.

In the case of three-deck ships, the upper breadth must be taken on the tonnage deck from spirketting to spirketting, allowing for the excess of the thickness of the spirketting above that of the ceiling between the decks below.

m. m. represents the *lower breadth* taken horizontally through the point *d*.

It is manifest that this lower breadth, when the vessel has no horizontal flat or floor, is limited to the distance between the two limber strakes; and that in flat floored vessels, it is bounded by the extent of the horizontal flatness of the vessel, as shewn in the figure between the points m. m.

NOTE.—The point m. at which the floor begins to rise may be easily ascertained by placing a rod level across the keelson, and finding with a rule the point where the distance between the rod and the floor begins to diminish.

The remainder of the breadths are bounded by the average thickness of the ceiling, as shewn at the termination of their ends in the figure.

s. 29 **Officers may be appointed, and regulations made for the measurement of ships.**—The *Board of Trade may, with the sanction of the Treasury, appoint such persons to superintend the survey and measurement of ships as they think fit; and may make such regulations for that purpose as may be necessary; and also such modifications and alterations in the tonnage rules hereby prescribed as from time to time become necessary, in order to the more accurate and uniform application thereof, and the effectual carrying out of the principle of admeasurement therein adopted.

* *Board of Trade was substituted for Commissioners of Customs by M.S.A.* 1872, *s.* 3.

M.S.A. 1862 s. 4 s. 60 Tonnage rates for Local Acts may be levied on registered tonnage.

Ships of foreign countries adopting the rules for measurement of tonnage need not be re-measured in this country.

The following countries have adopted the British system of measurement, and therefore the certificate of foreign registry, or their national papers, on and after the following dates, may be received in lieu of measurement certificate.

| | |
|---|---|
| Austro-Hungary, 1.9.71. | Italy, 1.7.73. |
| Denmark, 1.10.67. | Spain, 2.12.74. |
| France, 1.6.73. | Sweden, 1.4.75. |
| Germany, 1.1.73. | United States, 1.1.65. |
| Holland, 1.1.76. | |

**Torquay**, a harbour on the south coast of Devon. The town, on account of its mild and salubrious climate is much resorted to by invalids. It is included in the port of Teignmouth; *which see.*

## Tralee, Port of. T.

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ENTERED. | | | | | | CLEARED. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 33 | 12,848 | 11 | 3,792 | 263 | 18,573 | 21 | 6,733 | 4 | 1,653 | 88 | 4,378 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 9 | 312 | 1 | 8 | 10 | 320 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 628

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £159,586 | .. | £9,691 |

Tralee, co. Kerry, one of the most westernly ports of Ireland, situated at the head of a bay of the same name.

**Customs Establishment.**

*Collector and Surveyor*, GERALD CONNOLLY.

CLERK.—*Second Class.*—O. Ouston.

EXAMINING OFFICER.—*Third Class.*—James F. Stretton.

O.D.O.—*Second Class.*—L. Plowman.

**Bonded Warehouses.**

**Transhipment.**

1.—TRANSIT GOODS, HOW TO BE REPORTED.
2.—BOND FOR TRANSIT GOODS.
3.—RESTRICTIONS AND GENERAL REGULATIONS.
4.—EXAMINATION OF TRANSIT GOODS.
5.—REMOVAL OF TRANSIT GOODS.
6.—SAMPLING OF GOODS IN TRANSIT.
7.—GOODS ENTERED FOR TRANSHIPMENT, BUT OTHERWISE CLEARED.
8.—DEFICIENCIES IN TRANSHIPMENT GOODS.

**1.—Goods in transit, how to be reported.**—Goods in transit are in the position of goods entered for exportation only; and in the import ship's report they must be described by their specific name, and declared "in transit." No goods described under a general denomination, such as "merchandize," or "contents unknown" are entitled to the privilege.

**2.—Bond for goods in transit.**—A transit bond must be entered into, either by the consignee of the import ship for the whole cargo, or by each consignee or exporter for his own particular goods, if so desired; this bond to reach the *integrity of the* import as well as export regulations.

B.M. 18 Aug. '65 The Board being of opinion that the system of general bonds, at present confined to removals of goods under the warehousing regulations, may now with advantage be extended to transhipments, are prepared to allow general bond, agreeably to the form annexed to this Minute, to be given for the transhipment of goods from those ports to which the transhipment regulations have been extended, under the following conditions, viz.:

1st.—That any person or persons desirous of entering into a general transhipment bond, shall apply to the Board through the Collector of the port where the transhipments are to be made, proposing two sureties and stating the amount for which he or they may be desirous of giving bond.

2nd.—That the bond shall be prepared in each case by the Solicitor, and that the officers at the port shall certify, after careful inquiry, the sufficiency of the sureties proposed, and also take care that the penalty of the bond be equal to the greatest amount of duty due on the dutiable goods, and the value of the free goods, transhipped by the person or persons giving the bond during any three months of the year preceding that in which it is taken.

3rd.—That the Collector in London, and the Collectors at the Out-ports to which the transhipment regulations are applicable, shall, upon any general transhipment bond being given, keep a record of the amount of the penalties on all goods shipped under such bond, and take care so far to limit the shipments, that the aggregate duties or penalties on the goods shipped within any three months shall not exceed the penalty of the bond.

4th.—That similar arrangements for verifying the signatures of the persons giving bonds, and of their clerks or agents, on the Bond Notes, or entries, to those adopted in the case of General Removal Bonds, under the General Order No. 109, 1858, be observed in the case of General Transhipment Bonds.

C.C.A. s. 117 **3.—Restrictions and general regulations.**—The export vessel must not be of less than 50 tons register.

M. 18 May, '50 No transhipment is to take place in the river below Deptford Creek: and when practicable the Tidewaiters are to be relieved every eight hours during the winter months, and every twelve hours in summer; and no lighter or lighter boat is to be permitted to convey transit goods unless a proper shelter be constructed therein to protect the Tidewaiters from the inclemency of the weather.

M. 4 April, '60 The Board authorize the Inspector General of the Out-door Department to allow the shipment of transhipment goods at any hour (excepting on Sundays) under such regulations as may be necessary for the security of the Revenue in each particular case: the parties making a written application to him in every instance, showing the urgency of the case, and specifying the number, description and content of the packages: the Inspector General also reporting fully his proceedings on the following day on the request for transhipment of spirits and tobacco, and with regard to other goods, submitting a return at the expiration of each quarter, of the instances in which the indulgence has been granted.

M. 18 May, '50 TIME ALLOWED FOR THE TRANSHIPMENT OF GOODS.—In order that transhipments may be confined to *bonâ fide* transactions, and that lighters may not be floating warehouses for unexamined goods, six days will be allowed for the completion of transhipments for all goods except for spirits, wines, tea and tobacco, for which three days only will be allowed: if at the expiration of the times specified, the shipment of the goods on board the export vessel shall not have commenced, the Searcher is to refuse to certify to them as a transhipment, and shall call on the parties to warehouse them for exportation only; and the goods are to be dealt with as if so originally entered.

RE-TRANSFER.—Provided that if the goods are unavoidably shut out from the vessel for which they were originally entered to be exported, and another export vessel is ready to take them, they may be short shipped on the first document, and on fresh bond issuing, a second term of time equal to the first may be granted for taking the goods on board the second vessel; but no third transfer is to be allowed.

TRANSHIPMENT ENTRIES.—Under T.O. 11th Feb. and B.M. 13 Feb., 1871, all
nd goods other than tobacco, spirits, arms, and ammunition may be described in transhipment entries at a total value for each entry, but those goods must be
71 accurately entered according to the requirements of the law.

DEMIJOHNS OF GENEVA.—Vessels of less than 50 tons burthen, being on their voyage from any port in Germany or Holland and calling at a British port for the purpose of completing their cargoes are permitted to have on board as cargo demijohns of spirits (Geneva) of not less content than 2½ gallons each, provided the spirits be accompanied by a Consular Certificate specifying the number of demijohns with their marks; and that each demijohn is sealed, and the whole so stowed on board that the officers of this Revenue may have access to them, and be enabled to satisfy themselves of the correctness of the transaction.

On the arrival of a vessel having demijohns of spirits on board, and previously to her being cleared outwards a special bond must be entered into by the agent of the foreign merchant or other responsible party resident in this country for the due landing of such demijohns of spirits at a foreign port, the bond to be discharged by a Consular Certificate of their having been so landed within a period to be specified in the bond, or upon their being otherwise accounted for to the satisfaction of this Board.

The above privilege is extended to the introduction of Geneva under similar restrictions, for the purpose of transhipment into other vessels, on condition that the importations shall be confined to the ports to which the transhipment regulations have been extended.

The form of bond applicable to this transaction is prescribed by G.O. No. 95, 1857.

**4.—Examination of goods in transit.**—The examination of the
52 goods in London is to take place when practicable in the lighter or on board the
'53 export ship; the gauging of wet goods and the trying the strength of spirits for transhipment being dispensed with, except in cases of suspicion.

The Searcher is to make such examination of the goods as will satisfy him as to their general identity; but he is not called on to make any detailed examination
50 of any particular package unless suspicion exists, in which case he is immediately to communicate the same to the Landing Surveyor for the station, and take his directions thereon.

When it shall be necessary to examine any package of silks or other delicate goods, the merchant is to be called on to make the necessary arrangements for so doing, if such should not exist at the station, and also to bear every expense incurred.

**5.—Removal of transit goods.**—For the removal of transhipment goods the Lighterman employed applies at the Tide Surveyor's Office, Custom House, for an officer to go in charge of the goods, making at the same time a money deposit to cover the charge for the officer's attendance.

The officer sent in charge proceeds to the import ship and tallies the goods into the lighter, recording his tally in his charge book, and receives the lighter note from the officer in charge of the ship, and he then accompanies the goods to the station where the export ship is lying. Should the officer be in charge of goods for more than one ship, and such ships are in the same dock he is cleared by the Examining Officer at the Dock Water Entrance, the clearing note being on the back of the charge note, but should he be in charge of goods for ships lying at different docks, or some in dock and some in the river, he remains with the craft until the goods to be shipped in the dock are either put on board or landed in charge of the special, and then accompanies the craft to the next dock, &c.

When the officer in charge is cleared at the dock entrance, the goods are tallied into the export ship by the Shipping Officer stationed in the dock.

The merchant is required to make application for an officer to go in charge of *every description of goods entered for transit;* the expense attending the employment of such officer to be borne by the merchant, pay, at the rate of 4d. per hour, commencing from the time of the officer's appointment until the goods are finally taken on board the export ship; a deposit to be made in every case, or general deposit to be made as is the method with the Dock Companies in regard of charges for the shipment of goods; but the following articles subject to high

duties, viz.: wines, spirits, tobacco in cases and boxes, bales and serons, are to be conveyed in decked crafts only, properly secured under the Crown locks.

When goods are conveyed from the import to the export vessel by cart or van, such goods are in every instance to be accompanied by a cart follower at the merchant's expense, and they may only be so removed by permission of the Inspector-General.

When the officer in charge is cleared by the Examining Officer stationed at the Dock Water Entrance, the Examining Officer forwards the lighter and charge notes to the Searcher in the dock, who on the shipment of the goods certifies that fact on each of these documents, and transmits them to the Principal Searcher.

M. 2 Nov., '67 — GRAIN IN BULK.—Grain in bulk may be transhipped without being accompanied by an Out-door officer from the import to the export vessel.

Contr. Genl. 1 Oct., '64 — In the docks, all craft having goods for transhipment on board are to be visited not less than once in every two hours during the day and night, and the officers making such visits are to record the name of the craft, the description of the goods in it, the place where the lighter is lying, and the exact time at which it is visited.

Supt. Gen's. Order, 9 Sep., '70 — In the event of a disputed tally on removing goods in transit, at the Lighterman's request the Out-door Officer is to remain in charge and tally the goods into the exporting ship.

M. 1 March, '72 — For the removal of transhipment goods the lighter note only is required; duplicate shipping bills are no longer required for transhipment goods, but when such goods are shipped for British Colonies a certificate in the form appended to this Minute, containing all necessary particulars, such as marks, numbers, and description of packages is to be made out by the shipper, and, in substitution for the duplicate shipping bill, attached to the ship's clearance papers.

Shipping bills are discontinued for transhipment goods, the bond note, which should be endorsed with a correct account of the goods is used instead, being in the first instance (except for continental steamers, and those running to Vigo and Lisbon) taken to the Entry Outwards Office, that the fact of the ship having entered outwards may be recorded on it, after which it is taken to the Transhipment Clerk.

THE PRICKING NOTE.—The Pricking Note having been prepared by the exporter is passed at the office of the Principal Searcher; it is then given to the Lighterman who takes it with the goods to the export ship, and there leaves it with the master or mate, one of these officers having signed it as an acknowledgment of the receipt of the goods, it is taken by the Shipping Officer to the Searcher on the station, who forwards it with the other Pricking Notes for goods by the same vessel to the Principal Searcher.

B.O. July, '73 LONDON. — REMOVAL OF TEA BY THE G.N.R.Co.—The Great Northern Railway Company having given bond in £1,000, the Board allow Tea to be removed from this port to Liverpool by that railway for immediate shipment to New York, under the following regulations:—

B.O. Jan. '74 — The goods to be reported and entered in transit, and cleared for exportation with the Principal Searcher, via Liverpool. The Railway Company entered into a general bond in £1,000 for the delivery of all goods conveyed to them to the officers at Liverpool, within 48 hours from the time of their being unshipped from the craft at the wharf, and for due observance of the regulations. The goods may be removed in open lighters in charge of an officer, at the applicants' expense, and not to be unshipped from the craft until an Examining Officer be in attendance to supervise the examination, and see that the goods are properly secured in the railway vans, under crown locks. The goods to be accompanied by an officer at the Company's expense. The Collector at Liverpool to be advised by the Examining Officer, a partial examination being made at that port to test the correctness of the transaction, and on the shipment of the goods being completed, the Collector at Liverpool to forward a certificate to the Principal Searcher to that effect.

M. 5 June, '57 — **6.—Sampling of goods in transit.**—Samples to the extent of one sample only from each mark may be taken of such goods as are usually sold by sample.

When samples are to be drawn at either of the docks or quays, the merchant is to give the Dock Company or Wharfinger a sampling order, but such order is not to be acted on until signed by the Landing Surveyor for the Station.

The samples are to be drawn by the Dock Company or Wharfinger in the presence of the Tidewaiter in charge of the goods, and are to be taken to the Searcher on the station where the export vessel is lying, who is to examine and weigh the same, and to record the weight of each sample delivered, upon the bond note, with the date, and attest the same by his initials. In cases where both the import and export vessels are lying in the river, the sampling is to be carried on under the supervision of the Searchers appointed to that specific duty.

The samples upon which the duties shall not exceed 1s. on each export entry to be delivered duty free, but if exceeding that sum the duty is to be paid thereon, and the usual warrant passed through the Long Room as for a prime entry, which warrant is to be forwarded to the Searchers, as in cases of warrants for deficiencies in bonded goods entered for exportation, and after it has been carefully compared by the examiner in the usual manner, it is to be annexed to the bond note for the goods.

'C4 Samples of transhipment goods may be taken either on board or alongside the importing vessel.

Under whatever circumstances samples are drawn from transhipment goods, they are to be delivered duty free, provided the duty on the samples in each export entry does not exceed 1s., but should it exceed 1s. the duty is to be charged thereon.

37 Some inconvenience having been experienced by the Principal Searcher in writing off duty paid warrants for transhipment goods sampled under B.M.
n's 8th March, 1864, and G.O., 58, 1875, the Searchers are directed to record the full
'5 particulars on lighter notes of the samples drawn, in like manner as is directed when samples are taken in craft alongside the importing vessel.

**7.—Goods entered for transhipment but otherwise cleared.**—In the case of goods for which a transhipment entry has been passed, but which have not been delivered from the vessel to the transhipment entry, the Examining Officer should certify on the transhipment order the non-delivery by virtue of such order, the date, number and description of entry to which the goods have been delivered, and forward it (the transhipment delivery order) to the office of the Principal Searcher, by whom it is to be attached to the bond note, and in due course transmitted to the Examiner.

In the case of transhipment goods delivered from the importing vessel to a transhipment entry, and subsequently delivered to a free or other entry, abandoning the transhipment, the Examining Officers should require the Pricking Note, and having recorded upon it the number, date and description of entry to which the goods have been delivered or warehoused, should forward the Pricking Notes to the office of the Principal Searcher.

**8.—Deficiencies in Transhipment Goods.**—In cases where the Surveyor can satisfy himself that there is no reason for supposing that the goods
72 appearing deficient have been taken out of the packages in this country, he may certify accordingly, and in such cases the duty is not to be charged; but if the matter be doubtful, it comes within the functions of the Board to decide what steps should be taken.

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**Transire,** *see* COASTING TRADE.

## Troon, Port of. T.N.

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ENTERED. | | | | | | CLEARED. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 21 | 6,978 | 18 | 6,182 | 101 | 5,501 | 824 | 104,260 | 50 | 19,736 | 2322 | 264,268 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 13 | 3,402 | 1 | 133 | 14 | 3,535 | 1 | 145 | .. | .. | 1 | 145 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 55

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £38,945 | £164,539 | £7,261 |

Troon, co. Ayr, a small port about 7 miles north of Ayr. The principal trade of the place arises from the exportation of coal, of which a greater quantity is shipped than from any other port in Scotland; pig iron is also largely shipped. The imports consist chiefly of wood goods and iron ore. The town is regarded as an agreeable watering place, and during the summer months is much resorted to on account of the purity and freshness of the air.

**Customs Establishment.**

*Collector*, CHARLES N. BUCHANAN.

EXAMINING OFFICER.—*Third Class.*—William Hind.

O.D.O.—*Second Class.*—W. H. C. Kellow, R. Caldwell.

CREEK: Irvine, P.C.O., Robert Smith.

**Bonded Warehouses.**

**Trowbridge**, co. Wilts. An **Excise General Warehouse.**

## Truro, Port of. T.O.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 83 | 20,469 | 3 | 1,435 | 650 | 57,733 | 56 | 13,078 | 11 | 4,524 | 234 | 20,642 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 52 | 4,612 | 1 | 29 | 53 | 4,641 | 4 | 358 | .. | .. | 4 | 358 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 139

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £92,443 | £29,300 | £8,892 |

Truro, co. Cornwall, a port at the head of the Truro River, about 10 miles from Falmouth. The foreign imports are timber, corn, guano, fruit, &c. Exports: mining machinery, arsenic, tin and other ores. There is a coasting trade in coal, corn, ores and general goods. Vessels for Truro may discharge or lighten at Malpas and Woodberry, about three miles down the river. Oversea and coasting vessels discharge and load at Restronguet and Devoran, both situated in Restronguet Creek.

**Customs Establishment.**

*Collector and Surveyor*, MICHAEL BEVERIDGE.

CLERK AND EXAMINING OFFICER.—R. W. Edrupt.

O.D.O.—*Second Class.*—W. McAdam, E. Trenerry.

CREEKS: Malpas:

EXAM. OFFICER.—*Third Class.*—John Murphy.

O.D.O.—*Second Class*—W. Cobeldick.

Point Devoran, P.C.O., Henry Hicks.

**Bonded Warehouses.**

One for wet goods, and one for dry and wet goods.

**Tuam,** co. Galway. An **Excise General Warehouse.** Warehouse-keeper, Charles Blake.

**Turpentine.**—Alcohol flavored with turpentine (which may easily be removed by distillation) having been entered and passed as oil or spirits of turpentine, a particular examination is to be made of any goods entered as oil or spirits of turpentine; and in the case of a suspicious importation the officers are to represent the matter to the Board, transmitting a sample.

**Vatting Foreign Wines and Spirits.**—*See* BLENDING.

**Vermouth, Wine flavoured with.**—*See* WINE.

**Wadebridge,** co. Cornwall. An **Excise General Warehouse.**

**Warehousing under Bond (Customs).**

1.—APPOINTMENT OF WAREHOUSING PORTS.
2.—APPROVAL OF WAREHOUSES.
3.—WAREHOUSE-KEEPERS BONDS.
4.—GOODS MAY NOT BE REMOVED NOR PACKAGES ALTERED WITHOUT SANCTION.
5.—BULKING, SORTING AND PACKING &c., OF GOODS.
6.—GOODS IN THE WAREHOUSE TO BE EASILY ACCESSIBLE.
7.—GOODS TO BE PRODUCED WHEN REQUIRED.
8.—GOODS NOT DULY WAREHOUSED, CONCEALED, OR REMOVED.
9.—IMPORTERS CLANDESTINELY OBTAINING ACCESS TO THEIR GOODS.
10.—GOODS TAKEN OUT OF WAREHOUSE WITHOUT DUE ENTRY.—GOODS DESTROYED OR EMBEZZLED.
11.—GOODS UNDER CERTAIN CONDITIONS MAY BE TAKEN OUT OF THE WAREHOUSE AND RETURNED.
12.—GOODS DAMAGED BY FIRE.
13.—REMISSION OF DUTY ON GOODS, LOST OR DESTROYED.
14.—DESTRUCTION OF GOODS NOT WORTH THE DUTY.
15.—WAREHOUSING ILLEGAL PACKAGES.
16.—RE-WAREHOUSING.
17.—INSPECTION OF STOCK.
18.—WAREHOUSE-KEEPER TO GIVE A RECEIPT FOR GOODS IN THE LANDING BOOK.

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In order to relieve merchants from the loss of capital that would occur were they called on to pay import duties at the time of landing, and at the same time *to afford facilities for free* exportation, importers are allowed the privilege

depositing dutiable goods in approved warehouses without payment of duty. This system, while extending to the trader a very valuable indulgence, would not fail, unless very carefully guarded, to open opportunities for fraud, and therefore, having regard to the magnitude of the duties chargeable on goods warehoused, and the expediency of restricting the legitimate operations of trade in as small a degree as possible, it is obvious that great vigilance and care are required both in framing and in carrying out the regulations which govern this practice.

C.C.A. ss. 10 & 14

**1.—Appointment of warehousing ports.**—The Commissioners of the Treasury may, by their warrant, appoint ports in the U.K. to be warehousing ports, and may from time to time revoke any such warrant.

s. 10

**2.—Approval of warehouses.**—Subject to the directions of the Commissioners of the Treasury, the Commissioners of Customs may, by their order from time to time, approve and appoint warehouses or places of security in ports approved for warehousing, and direct in what different parts or divisions of such warehouses or places, and in what manner any goods, and what sort of goods may, and may only be warehoused, kept and secured without payment of duty upon the first entry thereof, or for exportation only, in cases where the same may be prohibited to be imported for home use, and may direct in what cases, and with what sureties, and to what amount security by bond shall be required in respect of any warehouse so approved.

s. 14

The Commissioners of the Treasury or the Commissioners of Customs may, from time to time, revoke any such warrant or order.

27 V. c. 27 s. 11

WAREHOUSES FOR BONDING SPIRITS.—British spirits may be removed from any Excise warehouse to, and deposited without payment of duty in any Customs warehouse, which shall be situated in premises separate and distinct from any other premises in which duty-paid spirits or wine are kept.

M. 3 April, '73

The Collectors, in all cases where applications are made for approval of premises for bonding spirits, are to transmit for the information of the Board, a plan or sketch of the buildings, pointing out the entrances proposed to be made.

They are also in their report to advert to the following circumstances:—

1st.—Whether the premises are in an open thoroughfare, or situated in a private yard, or in a back, unfrequented street, where there may not be much public traffic.

2nd.—Whether duty-paid wines or spirits are kept in any other portion of the same premises, and, if so, whether all internal communications between the two portions of the vault or warehouse are cut off. Whether the separate entrances to the same are in the same street, and if not, to report the distances between such entrances.

3rd.—Whether any entrance or delivery door of the vault or warehouse submitted for approval is in close proximity to any opening leading to premises where duty-paid wines or spirits are kept, and, if so, stating accurately the distance from one to the other, and whether such free or duty-paid premises are in the occupation of the same dealer or merchant, or of any other person having an interest in both sets of premises.

4th.—The Collectors are to report for the consideration of the Board, all cases in which any of the circumstances above described have arisen in regard to premises already approved, since the time of such approval.

**3.—Warehouse-keepers' bonds.**—Not only are dutiable goods under the supervision of the Revenue officers from the time of landing until cleared, but the Revenue is further protected by security by bond being given for due exportation or payment of duty; this bond was formerly entered into by the importer, but the great labor and inconvenience that arose from that practice was obviated by the provisions of the Customs Consolidation Act, 1853, which require the security to be given by the warehouse-keeper.

C.C.A. s. 11

The proprietor or occupier of every warehouse, or some one on his behalf, shall give or procure to be given, security by bond, with two sufficient sureties, or by two bonds each with one sufficient surety, or such other security as the Commissioners of the Treasury or of Customs may approve, for the payment of the full duties of importation on, or for the due exportation of all such goods as shall at any time be warehoused therein, and no goods shall be warehoused in any such warehouse after the passing of this Act, until such security shall have been given.

**4.—Goods may not be removed nor packages altered without sanction.**—All goods warehoused shall be deposited in the packages in which the same shall have been imported, except as to such goods as are permitted to be skipped on the quay, or bulked, sorted, lotted, packed, or re-packed in the warehouse after the landing thereof, in which case they shall be deposited in the packages in which the same shall be when the account thereof is taken by the proper officer; and if such goods are not so deposited, or if any alteration shall afterwards be made in the goods so deposited, or in the packing thereof in the warehouse, or if the same shall be removed from the room in the warehouse in which the same are deposited, without the presence or sanction of the proper officers, except for delivery under the proper warrant, order, or authority for that purpose, they shall be forfeited.

**5.—Bulking, sorting, and packing, &c., of goods.**—The Commissioners of Customs may direct what goods may be skipped on the quay, or bulked, sorted, lotted, packed, or re-packed, and determine in respect of what goods the account may be taken in any warehouse approved by them for that purpose, and within what time after the landing thereof and on such conditions as they may deem necessary.

**6.—Goods in the warehouse to be easily accessible.**—If the occupier of any warehouse shall neglect to stow the goods warehoused therein so that easy access may be had to every package and parcel thereof, he shall for every such neglect forfeit the sum of £5.

**7.—Goods to be produced when required.**—If the occupier of any warehouse shall not produce to any officer of Customs, on his request, any goods deposited in such warehouse which shall not have been duly cleared and delivered therefrom, such occupier shall for every such neglect forfeit the sum of £5 in respect of every package or parcel not so produced, besides the duties due thereon.

**8.—Goods not duly warehoused, concealed, or removed.**—If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or being duly warehoused, shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment, they shall be forfeited.

Goods warehoused, or otherwise secured in the U.K., either for H.C. or exportation, clandestinely or illegally removed, from or out of any warehouse or place of security, forfeited, together with any goods packed with or used in concealing them.

Persons harbouring, &c., any goods which have been illegally removed without payment of duty from any warehouse or place of security in which they may have been deposited; or to whose hands or possession any such goods shall knowingly come; or who shall assist or be concerned in the illegal removal of any goods from any warehouse or place of security in which they shall have been deposited, to forfeit in each of the foregoing cases either treble the value of the goods or the penalty of £100, at the election of the Commissioners of Customs.

**9.—Importers clandestinely obtaining access to their goods.**—If the importer or proprietor of any goods warehoused, or any person in his employ, shall clandestinely open the warehouse, or, except in the presence of the proper officer of Customs acting in the execution of his duty, gain access to the goods, such importer or proprietor shall for every such offence forfeit the sum of £100.

**10.—Goods taken out of warehouse without due entry. Goods destroyed or embezzled.**—If any goods shall be taken out of any warehouse without due entry of the same with the proper officer of Customs, the occupier of such warehouse shall forthwith pay the duties due upon such goods; and every person so taking out any goods without payment of duty, or who shall aid, assist, or be concerned therein, and every person who shall wilfully destroy or embezzle any goods duly warehoused, shall be deemed guilty of a misdemeanor, and shall, upon conviction, suffer the punishment by law inflicted in cases of misdemeanor; but if such person shall be an officer of Customs or Excise, not acting in the due execution of his duty, and shall be prosecuted to conviction by the importer, consignee, or proprietor of such goods, no duty shall be payable for or in respect of such goods, and the damage occasioned by such waste, spoil, or embezzlement, shall, with the sanction of the Commissioners of the Treasury, be repaid or made good to such importer, consignee, or proprietor by the Commissioners of Customs.

s. 107 **11.—Goods, under certain conditions may be taken out of the warehouse and returned.**—The Commissioners of Customs may permit any goods to be taken out of the warehouse without payment of duty, for such purpose or such period as to them may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as they may direct or require.

75 — 75 81.—Goods liable to duty landed from vessels in distress, and partially or considerably damaged, may, on special application to the Board, be removed from the Bonded Warehouse for the purpose of being rendered merchantable. Such an account of the goods is to be taken prior to removal, as will enable the officers to identify them on their return, and to ascertain with accuracy that the full quantities are then produced. Bond is to be taken, in the penalty of double the duty involved, for the return of the goods for re-shipment within a period n.e. three months, the Crown is not to be put to any expense, and a report is to be made to the Board of the particulars of each case.

82.—Coffee, tea, or other dry goods liable to duty, landed in such a damaged condition as, in the opinion of the Surveyor, may render the operation of kiln-drying necessary to make the goods merchantable, may be removed to a kiln in charge of an officer, the special permission of the Board being first obtained in each case, a deposit being also made to cover the expenses of the officer who remains in charge during the operation, and bond, in the penalty of double the duty estimated to be payable on the goods, being taken for the due return thereof to warehouse after the completion of the drying process.

The drying premises are also, for the time, to be placed under the Crown's locks.

83.—British plate returned to this country for the purpose of being cleaned and repaired by the manufacturer, may be delivered from the warehouse under like regulations in order to insure its identity to those laid down in paragraph 81 with regard to goods landed in bad condition from vessels in distress, and with like security for return into bond after repair, &c.

s. 96 **12.—Goods damaged by fire, &c.**—No compensation shall be made by the Commissioners of Customs to any importer, proprietor, or consignee of any goods by reason of any damage occasioned thereto in the warehouse by fire or other inevitable accident.

s. 97 **13.—Remission of duties on goods lost or destroyed.**—*See* LOSSES AND DEFICIENCIES, *p.* 357.

s. 105 **14.—Destruction of goods not worth the duty.**—*See* also RE-WAREHOUSING.—The Commissioners of Customs may, at the request of the importer or proprietor of such goods, cause or permit any refuse, damage, or surplus goods occasioned by any separation or re-packing, or, at the like request, any goods which may not be worth the duty, to be destroyed and may remit the duty payable thereon.

B.O. July '65 B.O. Sept. '66 The Board direct that in cases were goods are destroyed at the request of the owners and their agents, the expense of the officers superintending the destruction be defrayed by the applicants. And when the Board have issued an order for the destruction of goods, such goods are to be destroyed forthwith.

**15.—Warehousing illegal packages.**—On the importation of illegal packages they can only be admitted to entry by special permission of the Board. When the illegality arises from the package being smaller or of less weight than the minimum allowed by law, the Board, in the absence of any grounds for suspicion, usually sanction the admission of the packages to entry on payment of a small fine (*see* FINES.) When such fine has been paid, the goods may be warehoused under the ordinary regulations, and are entitled to the usual privileges as regards sampling, &c. In the case of tobacco or cigars, when there are more than one such package, it is required that, if cleared for exportation, they should be re-packed into packages containing legal quantities.

B.O. April, '69 Feb. '67

C.C.A. s. 108 **16.—Re-warehousing.**—All warehoused goods shall be cleared for home use or exportation at the expiration of five years from the day on which the same were so warehoused, or within such further period, and in such cases as the Commissioners of the Treasury shall direct, unless the owner or proprietor of such goods shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officers, and the duties due upon any deficiency or

difference between the quantity ascertained on landing and the quantity found to exist on such examination, together with the necessary expense attendant thereon, shall, subject to such allowances as are by law permitted in respect thereof, be paid down, and the quantity so found shall be re-warehoused in the names of the then owner or proprietor thereof in the same manner as on first importation.

V. 8 RE-EXAMINATION MAY BE DISPENSED WITH.—On the re-warehousing in the name of the proprietor of the goods, either by himself or by the warehouse-keeper, under ss. 103 and 104 C.C.A., the Commissioners of Customs may (first being satisfied that the same are in the warehouse, that the packages are entire, and that there is no ground to suspect that there is any undue deficiency therein) dispense with the re-weighing, re-ganging, &c., the warehouse-keeper, or proprietor of the warehouse, being liable at the time of delivery of such goods to pay the duties on any deficiency therein not allowed by law.

If any warehoused goods shall not be duly cleared, exported, or re-warehoused, and the duties ascertained to be due on the deficiences, as aforesaid, shall not be paid down at the expiration of five years from the previous entry, and warehousing thereof, or within such further period as shall be directed as aforesaid, the same, if worth the duty due thereon, shall, after one month's notice to the warehouse-keeper, with all convenient speed be sold either for home use or exportation, with or without the consent of the warehouse-keeper, and the proceeds thereof shall be applied to the payment of the duties, warehouse rent, and charges, and the surplus, if any, shall be paid to the owner or proprietor of such goods, if known, but if such owner or proprietor cannot be found, such surplus shall be carried to the Crown's account, to abide the claim of such owner: and if such goods shall not be worth the duty, then the same, after such notice, may be exported or destroyed, with or without the concurrence of the owner or warehouse-keeper, as the Commissioners of Customs shall see fit; and the duties due upon any deficiency thereof not allowed by law shall be forthwith paid by the proprietor of the warehouse.

'68 **17.—Inspection of stock.**—It is the duty of the Landing Surveyors and Inspectors of Gaugers at the Legal Quays, Up-town Warehouses and Sufferance Wharves in London to occasionally refer to the Lockers' Stock Books, and select a few packages by different ships, and request the warehouse-keeper, &c., to give directions that such goods be produced or shown to the Superintendent Locker, and in case the goods are not produced, to report the circumstances to the Board.

71 **18.—Warehouse-keepers to give a receipt for goods in the landing book.**—All warehouse-keepers in London are required to give an acknowledgment in the landing book for goods warehoused at their premises.

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**Warren-Point**, co. Down, is situated at the head of Carlingford Lough, at the point where the Newry Canal enters the Lough, vessels laden with corn and timber are here lightened to enable them to proceed up the canal. It is the boarding station for and is included in the port of Newry; *which see.*

**Watchitt**, co. Somerset, a harbour situated on the south coas- of the Bristol Channel. It is included in the port of Bridget water; *which see.*

## Waterford, Port of. W.

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ENTERED. | | | | | | CLEARED. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 150 | 67,565 | 31 | 18,391 | 2146 | 409,687 | 40 | 12,856 | 16 | 8,013 | 1501 | 355,215 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 77 | 6,524 | 23 | 9,418 | 108 | 15,937 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 237

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1873. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £1,053,653 | £6,250 | £58,380 |

Waterford, co. Waterford, the principal city and port of the south-eastern part of Ireland, is situated on the south bank of the Suir, a wide, deep, and rapid stream, the waters of which form a capacious harbour in which vessels of great burden may ride with safety, even close to the river side, along which a broad and noble quay extends for nearly a mile. Imports: wheat and maize. Foreign exports are unimportant. The coasting trade is very extensive, especially the exportation of cattle and provisions, several lines of steamers and a great number of sailing ships being employed in the carrying trade to and from different ports of Gt. Britain.

**Customs Establishment.**

*Collector and Surveyor*, THOMAS CUMMING.

CLERKS.—*First Class.*—William Dobbyn. *Second Class.*—James A. Walsh, James O'Donoghue.

EXAMINING OFFICERS.—*Second Class.*—William M.Alcock. *Third Class.*—William Hoyle, John Furlong.

O.D.O.—*First Class.*—W. Bennett, T. Waters, J. Pittman, H. J. Tracey. *Second Class.*—J. Flaherty, M. Curtin, R. Dwyer, J. Martin, J. Murphy, M. Hanlon. *Supernumerary.*—P. Murphy, J. Foley, J. Grant, J. Kavanagh, J. Mullowney.

CREEK: Dungarvan; P.C.O., James Shanahan.

**Bonded Warehouses.**

Two for dry goods and wines and spirits, one (the property of the Crown) for tobacco and cigars.

## Wells, Port of. W.S.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 46 | 3,527 | .. | .. | 348 | 17,324 | 6 | 517 | .. | .. | 208 | 11,238 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 98 | 7,231 | 2 | 24 | 100 | 7,255 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries Act, 1868 ..... 85

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £38,392 | £11,206 | £2 |

Wells, a small port on the north coast of Norfolk. Corn is exported and imported; other imports are oil seed cake, timber, coal, salt, patent manure, &c.

**Customs Establishment.**

*Superintendent of Customs & Mercantile Marine.*—JOSEPH H. WEBB.

O.D.O.—*Second Class.*—W. G. Hamilton.

CREEKS: Blakeney and Clay; P.C.O., Henry Heath.

**No Bonded Warehouses.**

## Westport, Port of. W.T.

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ENTERED. | | | | | | CLEARED. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 10 | 2,569 | 2 | 602 | 54 | 6,176 | 4 | 994 | 2 | 736 | 52 | 5,149 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 4 | 96 | .. | .. | 4 | 96 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 917

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U. K. | Customs Revenue, 1872. |
|---|---|---|
| £34,676 | .. | £961 |

Westport, co. Mayo, a port on the west coast of Ireland, situated at the eastern extremity of Clew Bay. The bay, which is sheltered on three sides by the mainland, and seawards by Clare Island, forms a splendid natural harbour capable of sheltering a fleet of vessels of the largest size. This bay is remarkable from its being studded with 366 small islands. There is a fine quay at Westport, alongside of which vessels drawing 12 feet of water can float at spring tides: vessels of larger draught discharge at Innislyre. Imports: corn and wood goods. There is a coasting trade inwards in coal and British manufactures, and outwards in agricultural produce.

**Customs Establishment.**

*Collector and Surveyor*, JAMES WHAMOND.

EXAMINING OFFICER (*Third Class*) & CLERK.—Bernard Keelty.

O.D.O.—*Second Class.*—W. P. P. Fennell.

**There are four Bonded Warehouses.**

*Newport*: a legal quay, but no bonded warehouses.

## Wexford, Port of. W.D.

VESSELS.

| Entered. Foreign Trade. No. | Tons. | Colonial Trade. No. | Tons. | Coasting Trade. No. | Tons | Cleared. Foreign Trade. No. | Tons. | Colonial Trade. No. | Tons. | Coasting Trade. No. | Tons. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | 4,494 | 4 | 1,181 | 679 | 60,078 | 5 | 675 | 2 | 561 | 832 | 36,557 |

| Vessels registered belonging to the Port. Sailing. No. | Tons. | Steam. No. | Tons. | Total. No. | Tons. | Vessels built in the year 1872. Sailing. No. | Tons. | Steam No. | Tons. | Total. No. | Tons. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 90 | 8,407 | 8 | 93 | 98 | 8,500 | .. | .. | .. | .. | .. | .. |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 311

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £63,703 | .. | £6,242 |

Wexford, co. Wexford, a port on the south-east coast of Ireland, situated at the mouth of the river Slaney. It possesses a large and secure harbour for vessels of a light draught. Imports: maize, wheat and timber. Exports: inconsiderable. Coastwise, inwards: coal, maize and wheat; outwards: provisions, cattle malt, barley, beans and oats.

**Customs Establishment.**

*Collector and Surveyor*, WILLIAM COUHLAN.

CLERK (*Second Class*) & EXAMINING OFFICER.—William T. Taylor.

O.D.O.—*First Class.*—M. White, D. O'Brien.

CREEK: Rosslare; EXAMINING OFFICER (*Third Class*).—John Wickham.

O.D.O.—*First Class.*—M. Boyle. *Second Class.*—A. Goodall, M. Finn.

**One Bonded Warehouse.**

## Weymouth, Port of. W.H.

VESSELS.

| Entered. Foreign Trade. No. | Tons. | Colonial Trade. No. | Tons. | Coasting Trade. No. | Tons. | Cleared. Foreign Trade. No. | Tons. | Colonial Trade. No. | Tons. | Coasting Trade. No. | Tons. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 78 | 11,108 | 135 | 24,736 | 219 | 19,682 | 55 | 8,191 | 196 | 26,681 | 17 | 1,169 |

| Vessels registered belonging to the Port. Sailing. No. | Tons. | Steam. No. | Tons. | Total. No. | Tons. | Vessels built in the year 1872. Sailing. No. | Tons. | Steam. No. | Tons. | Total. No. | Tons. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 48 | 6,958 | 6 | 599 | 54 | 45 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868.....339

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £72,410 | £180,229 | £11,857 |

Weymouth, co. Dorset, a town situated at the mouth of the river Wey, and, more celebrated as a favorite watering place, than for its maritime traffic. Imports: coal, potatoes and grain. Exports: English wheat and barley. The neighbouring breakwater at Portland forms an excellent harbour of refuge.

**Customs Establishment.**

*Collector and Surveyor* GEORGE H. PRICE.

CLERK.—*Second Class.*—Henry Fooks.

EXAMINING OFFICERS.—*Second Class.*—Joseph P. Watts. *Third Class.*—William R. Godfrey.

O.D.O.—*First Class.*—J. Winter, H. W. Ferry, R. J. Plunkett. *Second Class.*—F. J. Charles, C. E. Vaux, J. H. Barrett, C. B. Duffett, G. J. Dench.

**Bonded Warehouses.**

Eleven vaults for wines and spirits, and one warehouse for dry goods.

## Whitby, Port of. W.Y.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Total. |
| 28 | 4,315 | .. | .. | 870 | 18,014 | 5 | 288 | .. | .. | 18 | 989 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 256 | 49,743 | 17 | 9,504 | 273 | 59,247 | 1 | 67 | 5 | 3,122 | 6 | 3,189 |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....801

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £5,215 | £629 | £3,771 |

Whitby, co. York, a seaport and watering place at the mouth of the river Esk, possessing a good natural harbour protected by stone piers. The entrance is narrow and shallow, and in stormy weather difficult of access. The staple trade is the manufacture of jet ornaments. There are several dry docks for repairing vessels, and the building of iron steam ships is successfully carried on. Its trade, both foreign and coasting, is [illegible] A few years since, Whitby ranked sixth among the po[illegible] as to the number and tonnage of its vessels, [illegible] above) *is still considerable.*

**Customs Establishment.**

*Collector and Surveyor*, THOMAS HUDSON.

CLERK (*Second Class*) & EXAMINING OFFICER.—Wm. E. Wolsey.

O.D.O.—*Second Class.*—W. F. Hill.

**Bonded Warehouses.**

Three for wines and spirits, one for dry goods.

## Whitehaven, Port of. W.A.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 38 | 7,242 | 6 | 1,762 | 762 | 68,086 | 14 | 2,860 | 3 | 1,045 | 2570 | 231,494 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 160 | 21,879 | 4 | 868 | 164 | 21,747 | 3 | 1,355 | 1 | 1,167 | 4 | 2,522 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 68

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £54,606 | £11,901 | £84,161 |

Whitehaven, co. Cumberland, a port situated on a small bay of the Irish Sea, near the Solway Frith. It possesses a large and commodious harbour, and a wet dock is in process of construction. Imports: grain and wood goods. Exports: coal and iron ore.

**Customs Establishment.**

*Collector*, JAMES GRIEVE.

CLERKS.—*Second Class.*—Daniel Dunglinson, Robert T. Watson.

*Writer.*—L. P. Poole.

EXAMINING OFFICERS.—*Second Class.*—George H. Warlow. *Third Class.*—A. J. Moore.

O.D.O.—*First Class.*—J. Bay, T. Noble. *Second Class.*—J. C. Fisher, F. McGowan, T. Palmer, F. Williamson, J. O'Grady Quin.

**Bonded Warehouses.**

There are twelve warehouses approved for the reception of all wet and dry goods, and also one for tobacco only.

**Whithorn, Isle of,** is situated near the southern extremity of Wigtownshire; the harbour is safe and commodious, although somewhat difficult of access on account of the strength of the current at the entrance of the Bay. The depth of water at the pier head at strong spring averages about 20 feet, and at neap tides about 12 feet. A ridge of rock extends from the west side of the entrance to the Bay, and has a beacon at its outer extremity. Whithorn is included in the port of Wigtown; *which see.*

**Whitstable**, co. Kent, a town possessing a small harbour, or rather dock, constructed by, and the property of, the South Eastern Railway Company. Whitstable is noted for its oyster fishery, which, however, has of late years been less productive than formerly. It is included in the port of Faversham; *which see.*

## Wick, Port of. W.K.

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ENTERED. | | | | | | CLEARED. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Tons. |
| 112 | 8,290 | 1 | 606 | 833 | 91,215 | 133 | 9,993 | .. | .. | .. | .. |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 68 | 6,928 | 1 | 108 | 69 | 7,036 | .. | .. | .. | .. | .. | .. |

Number of Boats Registered under the Sea Fisheries' Act, 1868..... 1517

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £33,513 | £96,378 | £641 |

Wick, co. Caithness, a port situated on the north bank of the estuary of a river of the same name. This inlet forms a large harbour, with depth sufficient at spring tides to accommodate vessels drawing 10 or 12 feet of water. A breakwater is now being constructed, which will, when completed, afford shelter to vessels frequenting the bay. The staple trade is the herring fishery, of which Wick is the great centre, and the produce of this industry is exported largely to Russia, Germany, Holland and other European countries, besides supporting an extensive coasting trade with various parts of the U.K. The collectorship of Wick comprises some 300 miles of the inhospitable coast line of the extreme north of Scotland.

**Customs Establishment.**

*Collector and Surveyor*, WILLIAM GUNN.

EXTRA CLERK. W. Gunn, junr.

EXAMINING OFFICER.—*Third Class.*—William W. Callcott.

O.D.O.—*Second Class.*—A. Mowat, R. Mather, A. R. Ross.

CREEKS: Scrabster; P.C.O., Robert Chisholm.

O.D.O.—*Second Class.*—J. McI. Sandison.

Little Ferry; P.C.O., John Mowat.

**One Bonded Warehouse.**

**Wicklow**, co. Wicklow, a harbour on the east coast of Ireland, situated at the mouth of the river Vartry; it is included in the port of Dublin; *which see.*

**Wigan**, *co. Lancaster.* **An Excise General Warehouse.**

## Wigtown, Port of. W.N.

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Entered. | | | | | | Cleared. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons | No. | Tons. | No. | Tons. | No. | Total. |
| 8 | 826 | 8 | 690 | 480 | 80,828 | 1 | 156 | .. | .. | 348 | 21,271 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 41 | 1,823 | 2 | 448 | 43 | 2,271 | .. | .. | .. | 3,122 | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 .....92

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £3,951 | .. | .. |

Wigtown, a sea port and the county town of Wigtownshire. The harbour is situated at the mouth of the river Bladenoch, which flows into the bay of Wigtown. The trade is principally coasting, coal, lime, slates, salt, manure, &c., being imported, and home grown timber, granite, stone, and agricultural produce shipped. There are occasional importations of timber from abroad.

**Customs Establishment.**

*Superintendent of Customs and Mercantile Marine,* ROBERT CHALMERS.

C.D.O.—*Second Class, and Acting Second Officer.*—J. H. Hamilton.

CREEKS: Garlieston; P.C.O., Robert Kinmond.
Port William; P.C.O., Thomas Whyte.
Whithorn; P.C.O., William Alexander.

**No Bonded Warehouses.**

**Windsor,** co. Berks. **An Excise General Warehouse.**

## Wines.

*For* BLENDING, FINING, FORTIFYING, *and other operations, see the respective subjects, also see* SPIRITS, *under which heading will be found various regulations which apply to both wines and spirits.*

1.—IMPORT DUTIES ON.
2.—RESTRICTIONS ON THE IMPORTATION OF.
3.—IMPORTATION OF WINE IN CASKS, &c.
4.—IMPORTATION OF WINE IN CASES.
5.—REMOVAL OF WINE UNDER BOND.
6.—DELIVERY OF WINE IN CASKS FOR H.C.
7.—DELIVERY OF WINE IN CASKS FOR EXPORTATION OR STORES.
8.—IMPORTED SAMPLES OF WINE ADMITTED DUTY FREE.

MERCHANT'S SAMPLES OF WINES IN CASKS, see SPIRITS, p. 617.
LOSSES ON CASKS OF WINE IN THE WAREHOUSE, see LOSSES, p. 351.

**1.—Import duties on.**

| | Containing less than the full wine rates of proof spirits, verified by Sikes's hydrometer. 25 degrees. | 42 degrees. |
|---|---|---|
| Red wine, the gallon .. .. | 1s. | 2s. 6d. |
| White wine ,, .. .. | 1s. | 2s. 6d. |
| Lees of such wine .. .. | 1s. | 2s. 6d. |

and for every degree of strength above the highest above specified an additional duty of 3d. per gallon.

**2.—Restrictions on the importation of.**—The Commissioners of Customs may by their order from time to time determine into what ports in Great Britain or Ireland wine may or may not be imported; and all wine imported into any port contrary thereto shall be forfeited, or otherwise dealt with as the said Commissioners may see fit to direct.

Under the authority of the above quoted Act, the importation of wine in *casks* is restricted to certain of the larger ports, but the importation of wines in *bottles* is unrestricted, neither does the restriction as to importation of wine in casks interfere with the removal of casks of wine under bond to ports approved for the warehousing thereof, although the direct importation of wine into those ports may not be sanctioned.

*** For a list of the Ports at which Wine in casks may be imported see PORTS OF THE U.K., p. 514.

**3.—Importation of wine in casks, &c.**—When wines are imported in casks, the quantity contained in each is ascertained by gauging. For this purpose they are arranged in tiers, with the bungs exactly upright, and the casks quite level from front to back, and with sufficient space between each for the callipers to work freely; care being taken to see that the casks are clean, so that the accuracy of the dimensions taken should not be interfered with. After gauging, it is the duty of the Gauger to see that the number of the cask, bonder's name, date of entry and content and ullage are accurately cut in. (This is done at the expense of the importer.) The contents and ullages only of wines gauged to a warehousing entry are then copied into the landing book, the Inspectors or Surveyors checking the dimensions by the figures chalked on the casks; but when wines are gauged to sight or prime entries, the length, head, bung and wet dimensions are recorded for pipes, butts and hhds. and the bung and wet for quarter casks.

The length, head, bung and wet are noted in chalk on all except quarter casks and octaves of wine, on which only the bung and wet are recorded.

Casks containing wines are gauged for "content" to the integral gallon, but when actual measurement is resorted to the content is charged to the half gallon.

In gauging wine on importation, it is the practice to reckon casks at a gallon ullage, even though they should be quite full.

and it is desirable in most cases of import gauging to make a more or less liberal allowance for difference in bulk through temperature.

R.O. Jan. '84 Nov. '79 — Wine flavoured with *vermouth*, or *wormwood*, or with *quinine*, may be passed at the ordinary wine duty.

1 / 75 — **4.—Importation of wine in cases.**—PARTIAL EXAMINATION.—The following is the minimum number of cases that may be examined, and is conditional on the merchant indorsing on the entry particulars of the contents of each package:—

| *If the number of cases of the* SAME MARK *does not exceed* | *Number of cases to be examined.* |
|---|---|
| **20** | **1 in 5** |
| *exceeding* **20** | **1 in 10** |

But it is left to the option of the merchant to have more packages examined, should he so wish, and to the discretion of the officer to adopt a similar course should he suspect any fraud or irregularity to have been practised.

The regulations laid down in G.O. 57, 1866, in regard to the testing of wine imported are to be observed; *see* TESTING.

The Gaugers in London and the Examining Officers at the Outports, are personally to select the cases for examination from the bulk of the goods, taking care that such examination be so varied from time to time, that no settled rule of selection can be inferred from the course adopted, the proportion of cases selected being in no instance less than that above prescribed.

The Inspector of Gaugers in London, and the Surveyors at the Out-ports, are in all cases of partial examination, to personally select for examination one or more cases which have not been previously opened, in addition to re-examining some of the cases which have been already examined by the Gauger or Examining Officer, recording in the blue or red book, as the case may be, their examination of the additional case or cases so selected.

R.O. 6 Dec., '75 — *** When the entry consists of only two cases, the Inspectors have discretionary power with regard to the opening of the second case.

G.O. 3 Sept. '73 — **5.—Removal of wine under bond.**—*See also* REMOVALS *p.* 546, *and* STILLS, *p.* 623.—On the arrival of wines, the actual wet 98 — 60 — found on gauging, is to be recorded, and the ullage quantity cast out with the fractional parts, and should the loss not exceed five-tenths of a gallon no loss is to be charged in cases in which their may be no grounds for supposing that the deficiency has arisen from abstraction or other improper interference; but any deficiency B.O. March, '63 — beyond five-tenths of a gallon, the gallon is to be charged as lost, and the quantities for duty are to be carried out into a second column of the landing book, as in the following example:—

| Dispatch Account. | | | Re-examination Account (on receipt.) | | | |
|---|---|---|---|---|---|---|
| Nos. | Content. | Ullage. | Content. | Ullage. | For duty. | Lost. |
| 1 | 100 | 98 | 100 | 97·4 | 97 | 1 |
| 2 | 100 | 98 | 100 | 97·5 | 98 | 0 |

**6.—Delivery of wine in casks for H.C.**—When wines are cleared from the warehouse for H.C. by payment of duty on the landing gauge, the order for the Locker shall be issued for delivery, subject to the Inspector or Surveyor being satisfied with the correctness of the charge for duty; and that, before delivery, the casks of wine shall be subjected to such a partial re-examination and re-gauging, if necessary, as the Inspector or Surveyor may deem requisite to check the correctness of the landing gauge and description of the wine, and that such re-examination be recorded on the Locker's order, and certified as sufficient by the Inspector or Surveyor.

The Inspectors of Gaugers are informed that G.O. 111, 1871, was intended to give them full discretion to regulate the re-examination of wines cleared at landing gauges as they may deem sufficient to protect the Revenue, and that it will not be necessary in all cases to detain the wines for the actual inspection of the Inspectors.

**7.—Delivery of wines in casks for exportation and stores.**—The examination of wines in casks for exportation and stores is similar to that of SPIRITS (*which see*) but no samples are taken except when drawn in accordance with the following Order:—

A case having occurred in which wines, after having been mixed or blended for exportation only, have been re-imported into this country, the Inspectors of Gaugers will give directions that in cases in which so-called wines, denominated mixed spirits, are exported, and wines are allowed to be blended, mixed or vatted, for exportation only, samples be taken prior to the exportation of the goods in those instances in which the goods are exported to France, Belgium, Spain, Portugal, or other places on the Continent, and to the Channel Islands or other short voyages, with a view to assist the officers in the identification of the goods so exported, in the event of their being re-imported, as in the case herein referred to.

**8.—Imported sample of wine admitted duty free.**—Samples of wine, imported as such, not exceeding 2 gills each are admitted duty-free, when the officers are satisfied from the variety of qualities and other circumstances that they are intended for samples only, and in such case a free entry must be passed and the examination recorded thereon, the Inspector of Gaugers or Surveyor noting that he is satisfied that the wine is intended for samples only.

## WINE RECKONER—Duty 2s. 6d. per gallon.

| Gals. | Duty. | | | Gls. | Duty. | | | Gls. | Duty. | | | Gls. | Duty. | | | Gls. | Duty. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | s. | d. | | £. | s. | d. | | £. | s. | d. | | £. | s. | d. | | £. | s. | d. |
| 1-12 | 0 | 3 | 3 | 36 | 4 | 12 | 6 | 82 | 10 | 5 | 0 | 128 | 16 | 0 | 0 | 174 | 21 | 15 | 0 |
| 1- 6 | 0 | 5 | 3 | 37 | 4 | 12 | 6 | 83 | 10 | 7 | 6 | 129 | 16 | 2 | 6 | 175 | 21 | 17 | 6 |
| 2-12 | 0 | 5 | 3 | 38 | 4 | 15 | | 84 | 10 | 10 | 0 | 130 | 16 | 5 | 0 | 176 | 22 | 0 | 0 |
| 2- 6 | 0 | 10 | 0 | 39 | 4 | 17 | 6 | 85 | 10 | 12 | 6 | 131 | 16 | 7 | 6 | 177 | 22 | 2 | 6 |
| 3-12 | 1 | 1 | 0 | 40 | 5 | 0 | | 86 | 10 | 15 | 0 | 132 | 16 | 10 | 0 | 178 | 22 | 5 | 0 |
| 3- 6 | 1 | 3 | 0 | 41 | 5 | 2 | 6 | 87 | 10 | 17 | 6 | 133 | 16 | 12 | 6 | 179 | 22 | 7 | 6 |
| 7-12 | 1 | 6 | 0 | 42 | 5 | 5 | 0 | 88 | 11 | 0 | 0 | 134 | 16 | 15 | 0 | 180 | 22 | 10 | 0 |
| 4- 6 | 1 | 8 | 0 | 43 | 5 | 7 | 6 | 89 | 11 | 2 | 6 | 135 | 16 | 17 | 6 | 181 | 22 | 12 | 6 |
| 9-12 | 1 | 11 | 0 | 44 | 5 | 10 | 0 | 90 | 11 | 5 | 0 | 136 | 17 | 0 | 0 | 182 | 22 | 15 | 0 |
| 5- 6 | 2 | 1 | 0 | 45 | 5 | 12 | 6 | 91 | 11 | 7 | 6 | 137 | 17 | 2 | 6 | 183 | 22 | 17 | 6 |
| 11-12 | 2 | 4 | 0 | 46 | 5 | 15 | 0 | 92 | 11 | 10 | 0 | 138 | 17 | 5 | 0 | 184 | 23 | 0 | 0 |
| 1 | 2 | 6 | 0 | 47 | 5 | 17 | 6 | 93 | 11 | 12 | 6 | 139 | 17 | 7 | 6 | 185 | 23 | 2 | 6 |
| 2 | 5 | 0 | 0 | 48 | 6 | 0 | 0 | 94 | 11 | 15 | 0 | 140 | 17 | 10 | 0 | 186 | 23 | 5 | 0 |
| 3 | 7 | 6 | 0 | 49 | 6 | 2 | 6 | 95 | 11 | 17 | 6 | 141 | 17 | 12 | 6 | 187 | 23 | 7 | 6 |
| 4 | 10 | 0 | 0 | 50 | 6 | 5 | 0 | 96 | 12 | 0 | 0 | 142 | 17 | 15 | 0 | 188 | 23 | 10 | 0 |
| 5 | 12 | 6 | 0 | 51 | 6 | 7 | 6 | 97 | 12 | 2 | 6 | 143 | 17 | 17 | 6 | 189 | 23 | 12 | 6 |
| 6 | 15 | 0 | 0 | 52 | 6 | 10 | 0 | 98 | 12 | 5 | 0 | 144 | 18 | 0 | 0 | 190 | 23 | 15 | 0 |
| 7 | 17 | 6 | 0 | 53 | 6 | 12 | 6 | 99 | 12 | 7 | 6 | 145 | 18 | 2 | 6 | 191 | 23 | 17 | 6 |
| 8 | 1 | 0 | 0 | 54 | 6 | 15 | 0 | 100 | 12 | 10 | 0 | 146 | 18 | 5 | 0 | 192 | 24 | 0 | 0 |
| 9 | 1 | 2 | 6 | 55 | 6 | 17 | 6 | 101 | 12 | 12 | 6 | 147 | 18 | 7 | 6 | 193 | 24 | 2 | 6 |
| 10 | 1 | 5 | 0 | 56 | 7 | 0 | 0 | 102 | 12 | 15 | 0 | 148 | 18 | 10 | 0 | 194 | 24 | 5 | 0 |
| 11 | 1 | 7 | 6 | 57 | 7 | 2 | 6 | 103 | 12 | 17 | 6 | 149 | 18 | 12 | 6 | 195 | 24 | 7 | 6 |
| 12 | 1 | 10 | 0 | 58 | 7 | 5 | 0 | 104 | 13 | 0 | 0 | 150 | 18 | 15 | 0 | 196 | 24 | 10 | 0 |
| 13 | 1 | 12 | 6 | 59 | 7 | 7 | 6 | 105 | 13 | 2 | 6 | 151 | 18 | 17 | 6 | 197 | 24 | 12 | 6 |
| 14 | 1 | 15 | 0 | 60 | 7 | 10 | 0 | 106 | 13 | 5 | 0 | 152 | 19 | 0 | 0 | 198 | 24 | 15 | 0 |
| 15 | 1 | 17 | 6 | 61 | 7 | 12 | 6 | 107 | 13 | 7 | 6 | 153 | 19 | 2 | 6 | 199 | 24 | 17 | 6 |
| 16 | 2 | 0 | 0 | 62 | 7 | 15 | 0 | 108 | 13 | 10 | 0 | 154 | 19 | 5 | 0 | 200 | 25 | 0 | 0 |
| 17 | 2 | 2 | 6 | 63 | 7 | 17 | 6 | 109 | 13 | 12 | 6 | 155 | 19 | 7 | 6 | 210 | 26 | 5 | 0 |
| 18 | 2 | 5 | 0 | 64 | 8 | 0 | 0 | 110 | 13 | 15 | 0 | 156 | 19 | 10 | 0 | 220 | 27 | 10 | 0 |
| 19 | 2 | 7 | 6 | 65 | 8 | 2 | 6 | 111 | 13 | 17 | 6 | 157 | 19 | 12 | 6 | 230 | 28 | 15 | 0 |
| 20 | 2 | 10 | 0 | 66 | 8 | 5 | 0 | 112 | 14 | 0 | 0 | 158 | 19 | 15 | 0 | 240 | 30 | 0 | 0 |
| 21 | 2 | 12 | 6 | 67 | 8 | 7 | 6 | 113 | 14 | 2 | 6 | 159 | 19 | 17 | 6 | 250 | 31 | 5 | 0 |
| 22 | 2 | 15 | 0 | 68 | 8 | 10 | 0 | 114 | 14 | 5 | 0 | 160 | 20 | 0 | 0 | 260 | 32 | 10 | 0 |
| 23 | 2 | 17 | 6 | 69 | 8 | 12 | 6 | 115 | 14 | 7 | 6 | 161 | 20 | 2 | 6 | 270 | 33 | 15 | 0 |
| 24 | 3 | 0 | 0 | 70 | 8 | 15 | 0 | 116 | 14 | 10 | 0 | 162 | 20 | 5 | 0 | 280 | 35 | 0 | 0 |
| 25 | 3 | 2 | 6 | 71 | 8 | 17 | 6 | 117 | 14 | 12 | 6 | 163 | 20 | 7 | 6 | 290 | 36 | 5 | 0 |
| 26 | 3 | 5 | 0 | 72 | 9 | 0 | 0 | 118 | 14 | 15 | 0 | 164 | 20 | 10 | 0 | 300 | 37 | 10 | 0 |
| 27 | 3 | 7 | 6 | 73 | 9 | 2 | 6 | 119 | 14 | 17 | 6 | 165 | 20 | 12 | 6 | 350 | 43 | 15 | 0 |
| 28 | 3 | 10 | 0 | 74 | 9 | 5 | 0 | 120 | 15 | 0 | 0 | 166 | 20 | 15 | 0 | 400 | 50 | 0 | 0 |
| 29 | 3 | 12 | 6 | 75 | 9 | 7 | 6 | 121 | 15 | 2 | 6 | 167 | 20 | 17 | 6 | 450 | 56 | 5 | 0 |
| 30 | 3 | 15 | 0 | 76 | 9 | 10 | 0 | 122 | 15 | 5 | 0 | 168 | 21 | 0 | 0 | 500 | 62 | 10 | 0 |
| 31 | 3 | 17 | 6 | 77 | 9 | 12 | 6 | 123 | 15 | 7 | 6 | 169 | 21 | 2 | 6 | 600 | 75 | 0 | 0 |
| 32 | 4 | 0 | 0 | 78 | 9 | 15 | 0 | 124 | 15 | 10 | 0 | 170 | 21 | 5 | 0 | 700 | 87 | 10 | 0 |
| 33 | 4 | 2 | 6 | 79 | 9 | 17 | 6 | 125 | 15 | 12 | 6 | 171 | 21 | 7 | 6 | 800 | 100 | 0 | 0 |
| 34 | 4 | 5 | 0 | 80 | 10 | 0 | 0 | 126 | 15 | 15 | 0 | 172 | 21 | 10 | 0 | 900 | 112 | 10 | 0 |
| 35 | 4 | 7 | 6 | 81 | 10 | 2 | 6 | 127 | 15 | 17 | 6 | 173 | 21 | 12 | 6 | 1000 | 125 | 0 | 0 |

## Wisbeach, Port of W.I.

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ENTERED. | | | | | | CLEARED. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 229 | 43,322 | .. | .. | 199 | 7,360 | 126 | 21,235 | .. | .. | 92 | 6,688 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 23 | 2,867 | 2 | 598 | 25 | 3,465 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 16

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £237,615 | £39,067 | £3 |

Wisbeach, co. Cambridge, a small port situated on the river Nene, about 20 miles from the sea. There are importations of timber, and coal and salt are exported.

**Customs Establishment.**

*Superintendent of Customs and Mercantile Marine.*—RICHARD J. WEAVER.

O.D.O.—*Second Class.*—S. H. Major, C. Robinson.

CREEK: Sutton Wash; P.C.O., Edmund Percy.

O.D.O.—*Second Class.*—G. S. Catt.

**No Bonded Warehouses.**

**Wivenhoe**, co. Essex, is situated on the river Coln, about 4½ miles below Colchester. Cargoes of grain, coal, wood, &c., are landed here or sent up to Colchester in lighters. It is also a fishing station, and especially famed for its oysters, which are packed here in considerable quantities for the London and other markets. Wivenhoe is included in the port of Colchester; *which see.*

**Woodberry**, co. Cornwall, a small creek, included in the port or Truro.

## Woodbridge, Port of. W.E.

| VESSELS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ENTERED. | | | | | | CLEARED. | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 22 | 1,860 | .. | .. | 274 | 16,285 | 1 | 132 | .. | .. | 159 | 8,552 |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 52 | 2,554 | .. | .. | 52 | 2,554 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 165

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1873. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £23,575 | .. | £2,670 |

Woodbridge, co. Suffolk, a small port situated on the river Deben, 12 miles from the sea. Timber is imported and malt is both exported and imported. There is considerable work connected with wreck devolving on the officers of this port.

**Customs Establishment.**

*Collector and Surveyor*, JOHN EMRA HOLMES.

EXAMINING OFFICER.—*Third Class, &c.*—Henry Fisher.

CREEKS: Aldborough; P.C.O., Edward G. Willes.

Orford; P.C.O., Thomas Playford.

**Bonded Warehouses.**

Two for wines and spirits

**Worcester**, co. Worcester. Three **Excise General Warehouses.** Warehouse-keepers, Midland Railway Company, James Watt, and Edward White.

## Workington, Port of. W.O.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 16 | 2,403 | .. | .. | 279 | 21,616 | 86 | 13748 | 1 | 309 | 849 | 74,704 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 68 | 16,714 | 1 | 201 | 68 | 13,915 | 1 | 1,032 | .. | .. | 1 | 1,032 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 14

| Value of Imports, 1872. Foreign and Colonial Merchandize. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £6,808 | £166,179 | £4,633 |

Workington, a small port at the mouth of the river Derwent on the Cumberland coast. Imports: iron ore from Spain, and timber from North America. Exports: pig and manufactured iron, steel rails, and coal.

**Customs Establishment.**

Collector and Surveyor, ALEXANDER SCOTT.

## WORKINGTON.—

| | | |
|---|---|---|
| | EXAMINING OFFICER.—*Third Class*, Williams | s. 13 M.S.A. 185 |
| | O.D.O.—*Second Class.*—J. Cu | s. 20 M.S.A. 185 |
| | **Bonded War** | Pt. VIII |
| | Three for dry goods, and | s. 456 |
| | **Wrecks, Casualtie** | s. 457 |
| M.S.A. 1854 Pt. VIII. s. 432 | **Inquiries into wrecks.**—Inquiries casualty. | s. 458 |
| s. 433 | Formal investigation before Justices. | 24 V. c. 10 s. 9 |
| s. 434 | Power to appoint nautical or engineering | M.S.A. 186 s. 50 |
| s. 435 | Stipendiary Magistrate to be the Magistr Board, and to be paid. | M.S.A. 185 Pt. VIII. s. 459 |
| s. 436 | Costs of such investigation. | s. 460 |
| s. 437 | Investigations in Scotland. | M.S.A. 186 s. 50 |
| s. 438 | Master or mate may be required to deli inquiry. | M.S.A. 1854 Pt. VIII. s. 461 |
| s. 439 | **Appointment and duties of R** Trade superintendents of wreck, with pow | M.S.A. '62 s. 49 M.S.A. 1854 Pt. VIII. s. 462 |
| MR.S.A. 1854 s. 10 | Receiver-General of Droits of Admiralty Trade. | s. 463 |
| s. 11 | Powers of the Board of Trade to appoint | s. 464 |
| M.S.A. 1854 Pt. VIII. s. 440 | Admiral not to interfere with wreck. | s. 465 |
| s. 441 | DUTY OF RECEIVER WHEN ANY SHIP ever any ship or boat is stranded or in dis sea, or of any tidal water within the limit within which such place is situated, shall, accident, forthwith proceed to such place take the command of all persons present and issue such directions as he may thi such ship or boat, and the lives of the pe and apparel thereof, and if any person wi forfeit a sum n.e. £50; but it shall not between the master of such ship or boat management thereof, unless he is request | s. 466 s. 467 s. 468 M.S.A. '62 s. 51 M.S.A. 1854 Pt. VIII. s. 469 |
| s. 442 | Powers of Receiver in cases of such acc | s. 470 |
| s. 443 | All articles washed on shore, or lost, delivered to the Receiver. | s. 471 |
| s. 444 | Power of Receiver to suppress plunder | s. 472 |
| s. 445 | Certain officers to execute powers of R | M.S.A. '62 s. 52 |
| s. 446 | Power in case of a ship in distress to | M.S.A. 1854 Pt. VIII. s. 473 |
| s. 447 | Penalty on owners and occupiers of lan over their land. | s. 474 |
| s. 448 | Power of Receiver to institute examin | s. 475 |
| s. 449 | Original or certified copy to be primâ f | M.S.A. 1862 s. 53 |
| s. 450 | Rules to be observed by persons findin | M.S.A. 1854 Pt. VIII. A s. 476 |
| s. 451 | Power for Receiver to seize concealed | 31 & 32 V. c. 71 s. 3 J |
| s. 452 | Notice of wreck to be given by Receiv | s. 9 |
| s. 453 | Goods deemed perishable or of small | M.S.A. 1854 Pt. VIII. b s. 477 |
| s. 454 | In cases where any Lord of the Manor wreck, Receiver to give notice to him. | s. 478 |
| s. 454 & Sched. | Payments to be made to Receiver. | |
| M.S.R.A. '57 s. 13 | Payment of Receivers appointed by R | |

Vessels regis
Sailing.

| No. | Tons |
|---|---|
| 62 | 2,654 |

Number of
Value of Im
Foreign and
chand
£

Woodbric
Deben, 12
both ports
mented with

ition of fees of such Receivers.
eration for services by Coastguard.
ES AS TO FEES TO RECEIVER.—Any dispute arising in any part of the
o the amount payable to any Receiver in respect of expenses or fees is to
mined by the Board of Trade, whose decision is to be final.
ition of fees.
**ge in the U.K.**—Salvage in respect of services rendered in the U.K.
visions of the M.S.A. 1854, relating to salvage of life, extended. (*Ad-
Court Act*, 1861.)
ons concerning salvage of life may, with the consent of any foreign
be applied to ships on the high seas.
for life may be paid by Board of Trade out of Mercantile Marine
s as to salvage, how to be settled.
may appoint a valuer in salvage cases.
in which Justices may decide disputes.

Co
EXAMI
Co

ion of and amendment of summary jurisdiction in small salvage cases.
arbitration.
may call for documents and administer oaths.
to Courts of Admiralty.
to transmit copy of proceedings and certificate of value to Court of
nt of salvage, to whom to be made, in case of dispute as to apportion-
onment of salvage.
of enforcing payment of salvage.
tion of Court of Session in salvage cases.
Receiver to sell property salved in cases of non-payment.
to payment of expenses, fees and salvage, owner entitled to wreck.
**imed wreck in the U.K.**—Receiver to deliver up possession of
wreck to Lord of the Manor or other person entitled.
title to wreck, how to be decided.
of wreck by Receiver not to prejudice title.
from decision of Justices.
the Board of Trade on behalf of the Crown to purchase rights to wreck.
ed wreck to be sold.
ghts to wreck.
**diction of the High Court of Admiralty.**—High Court of
may decide on all salvage cases, whether on sea or land.
of Admiralty jurisdiction of County Courts. (*County Courts Admiralty
on Act*, 1868.)
ions on proceedings in the Court of Admiralty, or Superior Court.
**es in respect of wreck.**—In case of ship wrecked being plundered
ltuous assemblage, the hundred to be liable for damages.
for plundering in cases of shipwreck, for obstructing the saving of ship-
property, and for secreting the same.

Vessels regis
Sailing

| No. | Tons. |
|---|---|
| 19 | 2,408 |

Number of Bo
Value of Imp
Foreign and Co
chandi
£6,86

Foreign Trade.

| No. | Tons. |
|---|---|
| 81 | 16,714 |

Working for
the Cumberla
from North A
rails, and coa

V. 4; Stealing from ship in distress or wrecked. (*Larceny, &c., Act*, 1861.)

Persons in possession of shipwrecked goods not giving a satisfactory account.

If any person offers shipwrecked goods for sale, the goods may be seized, &c.

354 I. Penalty for selling wreck in foreign ports.

**Dealers in Marine Stores and Manufacturers of Anchors.**—Regulations to be observed by dealers in marine stores.

Manner of obtaining permission to cut up cables.

Permit to be advertised before dealer proceeds to act thereon.

Manufacturers to place marks on anchors.

**Salvage by H.M. ships.**—No claim for salvage services to be allowed in respect of loss or risk of H.M. ships or property.

Claims for salvage by H.M. officers not to be determined without consent of Admiralty.

Steps to be taken when salvage services have been rendered by H.M. ships abroad.

Consular Officer or Judge to fix amount for which a bond is to be given.

On master executing bond, the right of detention to cease.

Provisions for additional security in the case of ships owned by persons resident out of H.M. dominions.

Documents to be sent to England.

Whom the bond shall bind.

Court in which it is to be adjudicated on.

Power of High Court of Admiralty to enforce bonds.

Saving clause.

Document free from duty.

Punishment for forgery and false representations.

**Salvage, general.**—Voluntary agreement may be made which shall have the same effect as the bond above mentioned.

Powers for Courts having Admiralty jurisdiction to apportion salvage.

378 **Signals of distress.**—Signals to be used, penalty for improperly using them.

Power to alter rules as to signals.

Private signals.

355 **Wreck, miscellaneous.**—In case of wreck of foreign ships, Consul General to be deemed Agent of owner.

354 Foreign goods found derelict to be subject to the same duties as on importation.

Goods saved from ships wrecked to be forwarded to the ports of their (original) destination.

Provision as to certain terms in Scotland.

## Yarmouth, Port of.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |

| Vessels registered belonging to the Port. | | | | | | Vessels built in the year, 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 661 | 31,999 | 14 | 665 | 675 | 32,664 | 18 | 969 | .. | .. | 18 | 969 |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 1002

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £505,944 | £66,580 | £31,314 |

Yarmouth, a port on the coast of Norfolk, principally celebrated for its extensive herring fishery, and as a popular resort for sea bathing.

**Customs Establishment.**

*Collector and Surveyor*, J. W. D. KEOGH.

CLERKS.—*Second Class.*—John Lambert, Richard Southon.

EXAMINING OFFICERS.—*Second Class.*—Joseph Barker. *Third Class.*—Robert B. Mitchell, Frederick Southey.

O.D.O.—*First Class.*—S. N. Mede, R. B. Bardo, J. Moore. *Second Class.*—J. C. Holmes, F. G. Child, F. R. Browne, I. Blyth, W. S. Hoggett, R. R. Morley.

**Twenty two Bonded Warehouses.**

**York.** An **Excise General Warehouse.** Warehouse-keeper, W. Pattinson.

## Youghal, Port of. Y.

VESSELS.

| Entered. | | | | | | Cleared. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreign Trade. | | Colonial Trade. | | Coasting Trade. | | Foreign Trade. | | Colonial Trade. | | Coasting Trade. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 6 | 2,538 | 6 | 1,918 | 232 | 21,833 | 2 | 665 | 8 | 2,504 | 192 | 16,063 |

| Vessels registered belonging to the Port | | | | | | Vessels built in the year 1872. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing. | | Steam. | | Total. | | Sailing. | | Steam. | | Total. | |
| No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. | No. | Tons. |
| 81 | 3,781 | .. | .. | 81 | 3,781 | .. | .. | .. | .. | .. | .. |

Number of Boats registered under the Sea Fisheries' Act, 1868 ..... 83

| Value of Imports, 1872. Foreign and Colonial Merchandise. | Value of Exports, 1872. Produce of the U.K. | Customs Revenue, 1872. |
|---|---|---|
| £37,277 | .. | £782 |

Youghal, co. Cork, a port on the south-east coast of Ireland, at the mouth of the river Blackwater. Imports: grain and timber. There is a coasting trade, outwards in oats and pitwood, inwards in coal and salt.

**Customs Establishment.**

*Collector and Surveyor*, JOHN MURROW.

O.D.O.—*Second Class.*—P. B. Troy.

**Bonded Warehouses.**

Two, for all goods except tobacco.

THE END.